

Rangers Former Players Benevolent Club

Scotland · Charity number SC038461

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2007-07-11
Register	View on the OSCR register

Contact

Address	2nd Floor Broomloan House Ibrox Stadium Glasgow G51 2XD
Website	rfpbc.org

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations','It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty','the advancement of health','the advancement of the arts, heritage, culture or science','the promotion of religious or racial harmony','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: We raise funds from supporters of the Rangers Football Club. These funds are then allocated to former players of our club, who have approached us requesting assistance. These requests are typically medical in nature.

Beneficiaries: 'Older People','People with disabilities or health problems','No specific group, or for the benefit of the community','Other charities or voluntary bodies'

Objectives: The Company's objects are:- The prevention or relief of poverty. The advancement of health. The advancement of the arts, heritage, culture or science. The promotion of religious or racial harmony. The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£5,604	£6,674	-	0
2024-08-31	£10,181	£30,897	-	0
2023-08-31	£24,534	£31,151	-	0
2022-08-31	£76,390	£83,373	-	0
2021-08-31	£8,124	£9,486	-	0
2020-08-31	£29,906	£42,428	-	0

Accounts

REGISTERED COMPANY NUMBER: SC306620 (Scotland)
REGISTERED CHARITY NUMBER: SC038461

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2025
for
Rangers Former Players Benevolent Club

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

Rangers Former Players Benevolent Club

Contents of the Financial Statements for the Year Ended 31 August 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5 to 6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

Rangers Former Players Benevolent Club

Report of the Trustees for the Year Ended 31 August 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. 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

Objectives and aims

The objectives of the charity are:

- the prevention or relief of poverty
- the advancement of health
- the advancement of arts, heritage, culture or science
- the promotion of religious or racial harmony
- the relief of those in need by reason of age, ill health, disability, financial hardship or other disability

Significant activities

The principal activity of the charity is the raising of funds for the provision of support to individuals.

ACHIEVEMENTS AND PERFORMANCE

The charity supported several individuals throughout the year.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources of the charity are donations from fans, former players and others.

Total income for the year, all from donations, was £5,604 (2024 - £10,181). Total expenditure was £6,674 (2024 - £30,897) giving a deficit for the year of £1,070 (2024 - £20,716). The funds of the charity are currently in surplus by £101,442 and these are all held by the unrestricted general purpose fund.

The reserves of the charity are represented by bank balances. The charity has no requirement for specific reserves. Any surplus is carried forward to be used in future operations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The directors of the company are also charity trustees for the purpose of charity law, and, under the company's articles are known as members of the Management Committee. Regulation 73 of Table A which requires one third of directors to retire at each annual general meeting has been amended and as such, in the event of a default in holding an annual general meeting, the directors who were due to retire from office at such meeting, continue in office until such meeting is held.

Recruitment and appointment of new trustees

Members of the Management Committee are elected based on the skills that they offer to ensure that there is a broad skills mix. There is no restriction on the number of members on the Management Committee. There are currently five members who meet regularly and are responsible for the strategic direction and policy of the charity. The Management Committee have a variety of professional backgrounds relevant to the work of the charity.

Rangers Former Players Benevolent Club

Report of the Trustees for the Year Ended 31 August 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Management Committee has conducted a review of the major business and operational risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of the members of the company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC306620 (Scotland)

Registered Charity number

SC038461

Registered office

Ibrox Stadium
150 Edmiston Drive
Glasgow
G51 2XP

Trustees

P McCloy
J Greig
C Stewart
A M McCoist
I Durrant

Company Secretary

C Stewart

Independent Examiner

Douglas Marshall C.A.
Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

Approved by order of the board of trustees on 13 May 2026 and signed on its behalf by:

P McCloy - Trustee

Independent Examiner's Report to the Trustees of Rangers Former Players Benevolent Club

I report on the accounts for the year ended 31 August 2025 set out on pages four to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Douglas Marshall C.A.
The Institute of Chartered Accountants of Scotland

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

13 May 2026

Rangers Former Players Benevolent Club

Statement of Financial Activities for the Year Ended 31 August 2025

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		5,604	10,181
EXPENDITURE ON			
Raising funds	2	2,384	3,732
Charitable activities			
Donations and assistance to individuals		4,290	27,165
Total		6,674	30,897
NET INCOME/(EXPENDITURE)		(1,070)	(20,716)
RECONCILIATION OF FUNDS			
Total funds brought forward		102,512	123,228
TOTAL FUNDS CARRIED FORWARD		101,442	102,512

The notes form part of these financial statements

Rangers Former Players Benevolent Club

Statement of Financial Position 31 August 2025

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		103,122	105,512
CREDITORS			
Amounts falling due within one year	5	(1,680)	(3,000)
NET CURRENT ASSETS		<u>101,442</u>	<u>102,512</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		101,442	102,512
NET ASSETS		<u>101,442</u>	<u>102,512</u>
FUNDS	6		
Unrestricted funds		<u>101,442</u>	<u>102,512</u>
TOTAL FUNDS		<u>101,442</u>	<u>102,512</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Rangers Former Players Benevolent Club

Statement of Financial Position - continued
31 August 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 May 2026 and were signed on its behalf by:

P McCloy - Trustee

Rangers Former Players Benevolent Club

Notes to the Financial Statements for the Year Ended 31 August 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation 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.

Rangers Former Players Benevolent Club

Notes to the Financial Statements - continued for the Year Ended 31 August 2025

2. RAISING FUNDS

Raising donations and legacies

	31.8.25	31.8.24
	£	£
Support costs	2,384	3,732
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

4. STAFF COSTS

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Other creditors and accruals	1,680	3,000
	<u> </u>	<u> </u>

6. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	102,512	(1,070)	101,442
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>102,512</u>	<u>(1,070)</u>	<u>101,442</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,604	(6,674)	(1,070)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>5,604</u>	<u>(6,674)</u>	<u>(1,070)</u>

Rangers Former Players Benevolent Club

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	123,228	(20,716)	102,512
TOTAL FUNDS	<u>123,228</u>	<u>(20,716)</u>	<u>102,512</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,181	(30,897)	(20,716)
TOTAL FUNDS	<u>10,181</u>	<u>(30,897)</u>	<u>(20,716)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	123,228	(21,786)	101,442
TOTAL FUNDS	<u>123,228</u>	<u>(21,786)</u>	<u>101,442</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 £
Unrestricted funds			
General fund	15,785	(37,571)	(21,786)
TOTAL FUNDS	<u>15,785</u>	<u>(37,571)</u>	<u>(21,786)</u>

Rangers Former Players Benevolent Club

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

Rangers Former Players Benevolent Club

Detailed Statement of Financial Activities for the Year Ended 31 August 2025

	31.8.25 £	31.8.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations, legacies and other income	4,466	9,026
Other income	1,138	1,155
	5,604	10,181
Total incoming resources	5,604	10,181
 EXPENDITURE		
Charitable activities		
Grants to individuals	4,290	27,165
 Support costs		
Other		
Travel costs	-	1,726
 Governance costs		
General expenses	505	296
Independent examiner fee	1,860	1,650
Bank charges	19	40
Donations	-	20
	2,384	2,006
Total resources expended	6,674	30,897
Net expenditure	<u>(1,070)</u>	<u>(20,716)</u>

This page does not form part of the statutory financial statements