

NEWTON STEWART RUGBY FOOTBALL CLUB
Scottish Charity No. SC039813

Accounts for the year ended

31 March 2025

Montpelier Professional (Galloway) Limited
1 Dashwood Square
Newton Stewart
DG8 6EQ

NEWTON STEWART RUGBY FOOTBALL CLUB

Reference and Administrative Information for the period ended

31 March 2025

Registered Charity No: SC039813

Trustees:



OSCR Contact Address: Whitehills Farm
Sorbie
DG8 8AQ

Accountants: Montpelier Professional (Galloway) Limited
1 Dashwood Square
Newton Stewart
DG8 6EQ

Bankers: Bank of Scotland
37 Albert Street
Newton Stewart
DG8 6EF

NEWTON STEWART RUGBY FOOTBALL CLUB

Trustees Annual Report for the year ended

31 March 2025

The trustees present their annual report together with the accounts for the year ended 31 March 2025.

Structure, Governance and Management

The charity is administered in accordance with its constitution adopted on 30 April 2008 and amended in 2021

The business of the Club shall be transacted by a Management Committee elected at the AGM by the membership. Members of the management committee will be members of the club and shall serve for one year with the exception of President and vice president, who shall run for two. Retiring members are eligible for re-election.

There is no formal induction programme or training, however most trustees have served the charity for some considerable time.

The trustees keep under review the major risks to which it may be exposed.

Objectives and Activities

The purpose of Newton Stewart RFC is to provide a platform for playing rugby football in the Machars area of Wigtownshire.

- Boosting membership and providing opportunities for existing members to play a fulfilling role in the operation of a small rural club.
- Evolve the coaching and training network within the club.
- Improve the facilities at the club in conjunction with the landlord.
- Promote the game of rugby at local primary and secondary schools, and, within the community at large.

Public benefit

The trustees have referred to the guidance contained in the Office of the Scottish Charity Regulator's general guidance on public benefit when reviewing their objectives and in planning their future activities. In particular, the trustees consider how planned activities will contribute to the objectives they have set

Achievements and Performance and Future Plans

- The 1st XV team continue to perform at a high level relevant to the size of the club. They finished 7th in National League Division 2 in the 2024-25 season which is tremendous for a club of this size.
- The position of our Development Officer is vacant at present, monies are available with the Holywood Trust for another 12 months provided we can gain further funding from another source.
- The youth section continues to include a joint Newton Stewart/Wigtownshire RFC/Stewart RFC U18 team, as well as U16, U14 for both boys and girls. Minis and micros training are very strong currently. The attendance and participation of female members in the youth section has grown well in the last year.
- SONS (Supporters of Newton Stewart) continues to be the financial bedrock of the club along with sponsorship support from a number of local businesses.
- The development of our new changing rooms and strength & conditioning suite facilities has been completed and in full use since March 2024.
- Disabled access has just been installed to allow access to the lounge and bar area for all who require this facility. We are in the process of updating the furnishings and kitchen area.

NEWTON STEWART RUGBY FOOTBALL CLUB

Trustees Annual Report for the year ended

31 March 2025 (Cont)

- The erection of new flood lights to make a new training area on the 2nd XV pitch to make better use of the new changing facilities.

The trustees plan to continue its range of present activities for the foreseeable future.

Financial Review

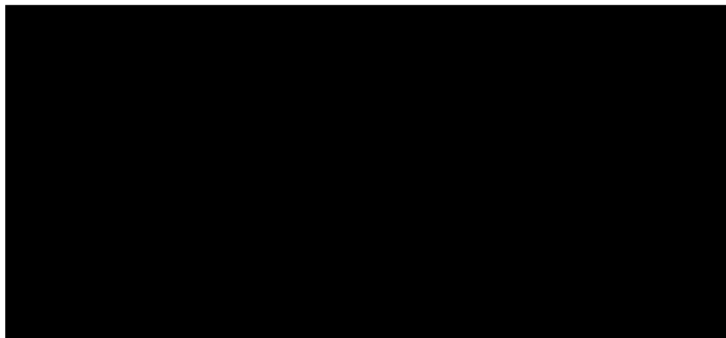
The charity had a surplus for the period of £2,983 (2024: £60,877 deficit), and a deficit of £10,616 unrestricted funds.

Reserves Policy

It is the trustee's policy to hold reserves of approximately six months expenses so that in the event of a significant drop in income the charity can maintain its current level of activities for a reasonable period until replacement funding is obtained. At the year end the charity held unrestricted cash funds of £51,392 which represents approximately 9 months unrestricted operating expenses. The trustees therefore consider the charity a Going Concern.

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's trustees



Date 10 12 25

NEWTON STEWART RUGBY FOOTBALL CLUB

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the period ended 31 March 2025, which are set out on pages 4 to 7.

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(d) 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.

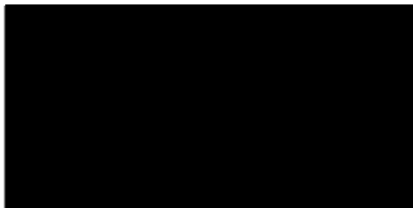
Basis of independent examiner's statement

My examination is carried out in accordance with the Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirement
 - to keep accounting records in accordance with Section 41(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation and,
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations.have not been met
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



11/12/25

Chartered Accountants Ireland
Montpelier Professional (Galloway) Limited
1 Dashwood Square
Newton Stewart
DG8 6EQ

NEWTON STEWART RUGBY FOOTBALL CLUB

Receipts and Payments Account for the year ended 31st March 2025

	<u>Notes</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>2025</u>	<u>2025</u>
<u>Receipts</u>					
Sponsorship		-	8,450	8,450	8,990
SONS		-	12,380	12,380	14,960
S.R.U funding & grants		3,333	8,640	11,973	30,800
International tickets		-	1,904	1,904	4,882
Player memberships		-	300	300	1,120
Raffles, gate & match takings		-	3,350	3,350	5,870
Donations		-	1,100	1,100	1,155
Lift donations		27,276	-	27,276	200
Fundraising		-	1,325	1,325	11,470
Buy a brick		-	-	-	100
Dinner		-	-	-	1,620
Misc		-	150	150	30
Bar income		-	14,809	14,809	43,175
Catering		-	325	325	240
Merchandise		-	1,756	1,756	242
Hollywood Trust grants		7,500	-	7,500	21,250
Sport Scotland - new build		-	-	-	34,925
Foundation Scotland - new build		-	-	-	22,182
CRH Trust - new build		3,248	-	3,248	20,000
Coastal Benefit Fund		23,086	-	23,086	-
Total receipts		<u>64,443</u>	<u>54,489</u>	<u>118,932</u>	<u>223,211</u>
<u>Payments</u>					
Charitable activities	2	50,844	65,105	115,949	283,380
Governance costs	3	-	-	-	708
Total payments		<u>50,844</u>	<u>65,105</u>	<u>115,949</u>	<u>284,088</u>
 Excess/(deficit) of receipts over payments					
		£ <u>13,599</u>	<u>- 10,616</u>	£ <u>2,983</u>	<u>- 60,877</u>

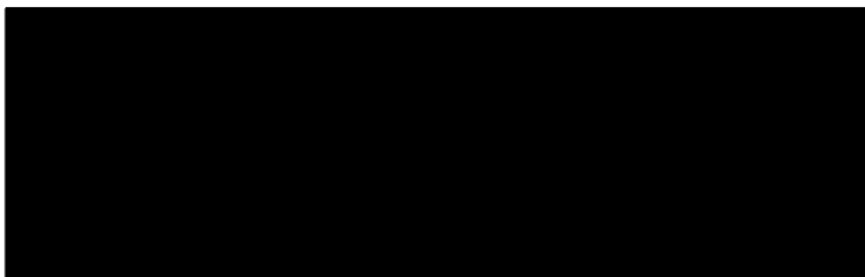
NEWTON STEWART RUGBY FOOTBALL CLUB

Statement of Balances as at 31st March 2025

	<u>2025</u>	<u>2024</u>
Bank balance		
Opening balance - Current account	62,879	123,756
- Deposit account	2	2
- Cash on hand	-	-
- Movement in year	2,983	- 60,877
	<u>65,864</u>	<u>62,881</u>
 Closing balance - Current account	 65,862	 62,879
- Deposit account	2	2
- Cash on hand	-	-
	<u>65,864</u>	<u>62,881</u>
Other assets		
Fixed assets	351,299	349,972
Bar stock	-	-
Debtors	-	-
	<u>351,299</u>	<u>349,972</u>
 Less liabilities		
Creditors	<u>1,440</u>	<u>708</u>
 Total funds	 <u>415,723</u>	 <u>412,145</u>

The accounts were approved by the trustees on ... 10/12/25

For and on behalf of the trustees



NEWTON STEWART RUGBY FOOTBALL CLUB

Notes to the Accounts for the year 31st March 2025

1 Basis of Preparation

The accounts have been prepared on a receipts and payments basis. They consist of a summary of all monies received and paid via the bank and in cash by the charity during the financial period, along with a statement of balances. No adjustments have been made for any income due but not received, or any expenses incurred but not yet paid at the period end.

2 Charitable Activities

	<u>Restricted</u>	<u>Unrestricted</u>	<u>2025</u>	<u>2024</u>
Advertising & printing	-	2,065	2,065	2,645
Catering & dinner	-	4,469	4,469	9,554
SONS costs	-	253	253	360
General running costs	-	2,010	2,010	1,430
Cleaning & laundry	-	930	930	696
International tickets	-	2,138	2,138	4,080
Clothing - kit & equipment	-	7,858	7,858	4,332
Travelling expenses	-	1,757	1,757	1,970
Medical expenses	-	3,266	3,266	4,832
Rent, rates, electricity & phone	-	5,270	5,270	2,326
Miscellaneous	-	8,183	8,183	8,328
Merchandise expenses	-	6,984	6,984	-
Insurance	-	4,357	4,357	4,315
Development officer wages	4,590	7,282	11,872	20,545
Development officer other costs	6,243	-	6,243	9,816
New build & equip - changing rooms & gym	-	-	-	169,400
Bar expenses	-	8,009	8,009	25,456
Fundraising expenses	-	274	274	551
Lift expenses	25,794	-	25,794	858
Pitch redevelopment	-	-	-	11,886
Costal Benefit Fund	14,217	-	14,217	-
	<u>50,844</u>	<u>65,105</u>	<u>115,949</u>	<u>283,380</u>

3 Governance Costs

Accountancy & bookkeeping fees	-	-	-	708
	<u>-</u>	<u>-</u>	<u>-</u>	<u>708</u>

4 Trustees

No remuneration or other employment benefits were paid to any charity trustee or to a person connected with the trustees.

The trustee did not have any expenses reimbursed during the year, nor the previous year.

During the year the trustees made donations to the charity totalling £nil (2024: £nil).

NEWTON STEWART RUGBY FOOTBALL CLUB

Notes to the Accounts for the year 31st March 2025

5 Related Party Transaction

There were no disclosable related party transaction during the year

6 Movement - Bank Funds

	<u>Opening Balance</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Closing Balance</u>
Unrestricted general fund	62,008	54,489	- 65,105	-	51,392
Restricted - Rugby development officer	-	10,833	- 10,833	-	-
Restricted - Clubhouse redevelopment	-	3,248	-	-	3,248
Restricted - Lift fund	-	27,276	- 25,794	-	1,482
Restricted - Montpellier French Tour	873	-	-	-	873
Restricted - Costal Benefit Fund	-	23,086	- 14,217	-	8,869
	<u>62,881</u>	<u>118,932</u>	<u>- 115,949</u>	<u>-</u>	<u>65,864</u>

Unrestricted funds are available to use at the trustees discretion.

SRU and Holywood Trust provided funds to support the employment of a Rugby Development Officer.

Funds provided for the redevelopment of the Clubhouse facility.

Fund provided towards the installation of a lift at the Clubhouse.

Montpellier French Tour funds are related to a tour by the senior team to Montpellier, France.

Costal Benefit Fund - Funds provided for new tables, chairs, kitchen equipment & fitting the lift