

Registered Charity Number: SCo447223

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
For**

Falkirk Rugby Football and Sports Club SCIO

Daniel Morris Accounting Services
10 – 681 Alexandra Parade
Glasgow
G31 3LN

Contents

Report of the Trustees	2
Independent Examiner's Report	7
Statement of Financial Activity	8
Statement of Balances	9
Notes to the Financial Statements	10

Report of the Trustees

For the year ended 31 March 2025

The trustees have pleasure in presenting their report together with the financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issues in March 2005.

Reference and Administrative Details

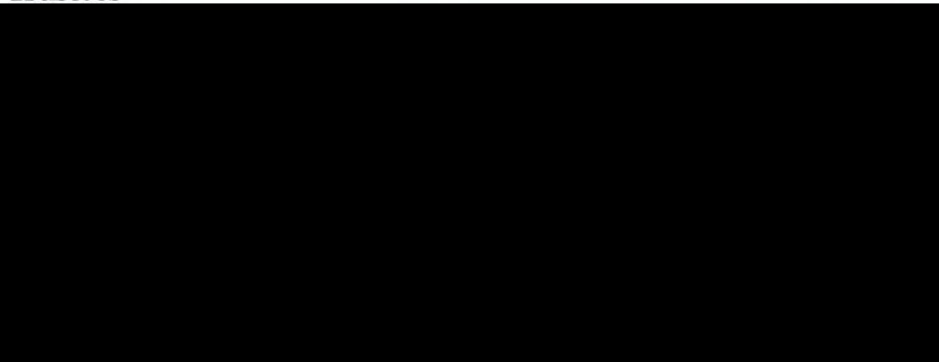
Registered Charity Number

SC0447223

Principal Address

Dorrator Road
Sunnyside
Camelon
Falkirk
Stirlingshire
FK1 7YW

Trustees



Independent Examiner



Daniel Morris Accounting Services
10 – 681 Alexandra Parade
Glasgow
G31 3LN

Bankers

Bank of Scotland plc
138/140 High Street
Falkirk
Stirlingshire
FK1 1NR

Structure, Governance and Management

Constitution

Falkirk Rugby Football and Sports Club, "the Club" is a Scottish Charitable Incorporated Organisation. It is governed by its constitution that was adopted on 10 December 2013. The Club was granted charitable status by OSCR on 10 March 2014.

Appointment of trustees

The executive committee are the charity's Trustees.

Membership of the executive committee is open to all members of the club except those who have been disqualified from being a charity trustee under the charities and trustee investment (Scotland) Act 2005 or are employees of the club.

At each Annual General Meeting, the members may elect any eligible member to be a charity trustee. The executive committee may, at any time, appoint any eligible member to be a charity trustee. In addition, the executive committee may at any time appoint any eligible non-member of the organisation to be a charity trustee on the basis that they have specialist experience or skills which would be of assistance to the board.

Under the constitution, there must be a minimum of 5 and not more than 15 trustees.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This year, there has been considerable efforts to minimise major financial risk to the Club. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due and active management of trade debtors and creditors balances to ensure sufficient working capital for the charity.

Objectives and Activities

Objectives and aims

Falkirk Rugby Football and Sports Club's aim is to play, promote and encourage public participation in sport, especially rugby football according to the laws approved by the Scottish Rugby Union.

The Club aims to provide sports facilities and training to improve the health and wellbeing of children and adults in Falkirk and surrounding areas.

To further develop the Club, the Trustees are again looking to grow the cash position to enable additional investment in pitches as well as improving the energy efficiency of the Clubhouse building and its roof. Given that the Club has once again not utilised its overdraft facilities in this financial year, there is good progress in this regard.

To achieve these aims, the Club will raise funds through social and other activities.

Achievement and Performance

Charitable activities

It's my pleasure to submit my 7th Annual Report and my 6th Season Review.

It has been another very good year for our Club in so many ways – and I've attempted to summarise below the most significant achievements, in no particular order.

As ever, my primary measure of success is in introducing and nurturing rugby in children and adults whilst endeavouring to put smiles on faces and encouraging everyone to make the best of their bodies – the best tool they'll ever own. Our performance across our Minis, Midis & Seniors bears scrutiny, and whilst the Seniors and Midis couldn't emulate the trophy rush of last season, we have performed at a good level across all sections.

Our Youth sections continue in rude health, a huge testament to our Coaches and helpers.

Our Minis success story continues, this last season we introduced 65 new primary school kids to rugby. Our numbers increased slightly to 183, 152 boys and 31 girls, with Teams at every age grade.

Our Midis, similarly have enjoyed ongoing success

- As predicted, we fielded Girls at U18, 16 & 14s, and Boys @ U18, 16, 15, 14 & 13 – a first for our Club to have a 'full set' of Girls & Boys Teams.
- Our U15, U16 & U18 Boys successfully re-entered the National Full Club Conferences @ Div 2, finishing a creditable 3rd from 7, only 2 wins from 18 games behind the eventual winners. Sadly, no Cup silverware this season, however our Teams were competing at higher levels than last season with the U15s narrowly missing out in the Caley Shield Final.
- Our U16 Girls competed in the U16 National League, finishing 4th and losing in the Saltire Energy Caley Shield Final. The U18 Girls partnered with Strathendrick early in the season and then rounded their season off by winning the Caley Girls Shield – our only silverware this season.
- Our U13 & 14 Boys & U14 Girls continued to develop and improve game on game as the season progressed.

3 of our U16 Girls [REDACTED] were selected to play for Scotland, with a further two [REDACTED] being selected for Caley – very well-done Girls! We also had a number of other Boys & Girls involved in the early Pathway stages, so hopefully, more to come in this area. We expect 15 boys and 4 girls to move up to our Midis plus 5 Boys and, hopefully, 3 Girls stepping up to our Seniors.

Coaching numbers across Minis & Midis are healthy at 53 vs 43 last season.

Last year I recall writing these words whilst gazing at the National League Cup. Having narrowly missed out on promotion the last 2 seasons, we never really quite reached our previous standards. Early injuries, the worst season I can recall, and that perennial bain, player unavailability plagued our 1s. We lost 7 League games, vs x4 the last 2 seasons, and exited the Cup unbeaten, but surrendering a commanding lead to draw with Kirkcaldy on the first game of the season proved costly and a portent of the season to come.

Our 2s had a very good season, finishing 3rd in Caley 1, their highest ever position, and progression from 4th last season, especially when considered against the disruption that the 1s caused with player availability.

Over the season our 1st XV fielded 35 players across the 16 League games vs 32 last season over 18 games. Of these, 19 came through our Junior section.

Finally, on the Playing side, our Women's Team have been playing in the East/Midlands Aspiring League – still early stages but they're training once a week and we've had around 20 Women training since we started late last season. There has been very clear progression in performances and results over the season.

Finance and Facilities wise – after the intensity and focus that Pavilion demanded, it's been a year of consolidating and minor, relatively, improvements.

Our Finances, presided over diligently by Mark, remain healthy. Your Club pretty much spends all that we bring in. We tend not to work a surplus, though cash reserves of £20k are, I would suggest, a prudent minimum. Today, we sit with total cash in hand of ~£26k. The Bar continues a reasonable surplus to support our activities, making £10k profit from £95 income, with £5k transferred to the Playing side. As mentioned above - more monies in simply mean we can do more.

Our Sponsors continue to appear happy to continue supporting us, and again, many thanks to them for their support!

All the above would not have been possible without all our various volunteers – Coaches, Groundhogs & Parents who make it all happen. My thanks to you all and, in closing, my thanks to our excellent Board for their ongoing commitment. The competence and commitment is being recognised at Murrayfield.

In August, we get to go again!

Financial Review

Annual Performance

In comparison to the prior year, there has been significant reduction in both income and expenditure at the Club. This is primarily due to the scale of investment in Pavilion redevelopment and additional floodlighting for the bottom pitches during 2023/24. In 2024/25, the Club utilised the remaining restricted grant funding from last year as well as its own funds in order to complete these works.

Off the back of the recent Club development, there was a marked decrease in grant funding, donations and fundraising. However, Sponsorship and Advertising increased by almost 90% and income from membership fees increased by almost 40%, thus helping to ensure a healthy income to fund Club activities.

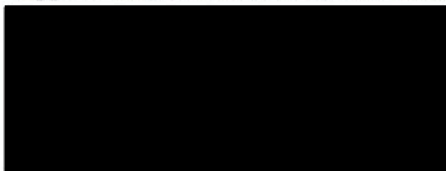
Excluding this phase of investment in facilities, the Club ran a small deficit of £5.2k for the year to 31 March 2025. Given the significant increase in activity at the Club (U18s Tour, Midis' travel, purchase of a new Marquee cover etc), this is a positive result for the Club. Additionally, the Club has not had to make use of its overdraft facilities, demonstrating a strong financial management.

In the coming years, the Club will continue to focus on operating a financial surplus, building cash reserves to prepare for future investment in the Club, specifically, the roof renovation of the Clubhouse and other important maintenance.

Reserves Policy

A reserves policy has not yet been established.

Approved by order of the board of trustees on 1 May 2025 and signed on its behalf by:



1 May 2025

Independent Examiner's Report

To the Trustees of Falkirk Rugby Football and Sports Club SCIO

I report in the accounts for the year ended 31 March 2025 set out in pages 8 – 13.

Respective responsibilities of the 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 report

My examination is 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 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 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 comply with Regulation 9 of the 2006 Accounts Regulationshave 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.

Daniel Morris Accounting Services
10 – 681 Alexandra Parade
Glasgow
G31 3LN

1 May 2025

Statement of Financial Activity

For the Year Ended 31 March 2025

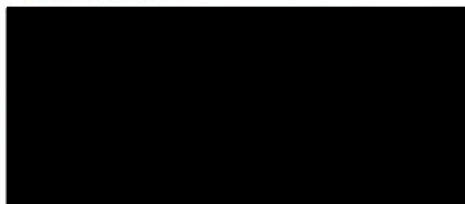
				2025	2024
				Total	Total
				Funds	Funds
				£	£
	Notes	Unrestricted Funds	Restricted Funds		
RECEIPTS					
Donations	3	20,382	-	20,382	28,440
Grants	4	6,978	-	6,978	784,751
Receipts from fundraising activities	5	58,708	-	58,708	54,237
Gross receipts from other charitable activities	6	166,954	-	166,954	168,016
Total Receipts		253,022	-	253,022	1,035,443
PAYMENTS					
Expenses for fundraising	7	(7,191)	-	(7,191)	(7,830)
Payments relating directly to charitable activities	8	(250,772)	(27,636)	(278,408)	(1,001,535)
Governance costs	9	(303)	-	(303)	(743)
Total Payments		(258,266)	- 27,636	(285,902)	(1,010,107)
Net Receipts/(Payments)		(5,245)	(27,636)	(32,881)	25,336
Transfer to/(from) funds		-	-	-	-
SURPLUS/(DEFICIT) FOR YEAR		(5,245)	(27,636)	(32,881)	25,336

Statement of Balances

As at 31 March 2025

		Unrestricted	Restricted	2025	2024
		Funds	Funds	Total	Total
	Notes	£	£	£	£
Cash Funds					
Cash and bank balances at start of year		29,208	27,636	56,844	31,509
Surplus/(deficit) for year		(5,245)	(27,636)	(32,881)	25,336
Cash and bank balances at end of year		23,963	-	23,963	56,844
OTHER ASSETS					
Freehold Property: Bar (at cost)		52,600	-	52,600	52,600
Freehold Property: Pavillion (at cost)	10	-	35,000	35,000	35,000
Plant and machinery (at net book value)	11	22,925	-	22,925	32,750
Fixtures and fittings (at cost)		7,807	-	7,807	7,807
Marquee (at net book value)	11	2,360	-	2,360	2,200
Flood Lights (at net book value)	11	31,654	-	31,654	5,000
Advertising and Sponsorship		720	-	720	720
Stock - Kit		150	-	150	1,500
Electronic scoreboard		2,730	-	2,730	2,730
Gym Equipment (at net book value)		-	43,333	43,333	50,000
Outstanding membership fees		600	-	600	681
Debtors		-	-	-	400
VAT refund due		1,045	-	1,045	2,059
TOTAL OTHER ASSETS		122,591	78,333	200,924	193,447
LIABILITIES					
Other Creditors		-	-	-	600
Accruals		3,438	-	-	-
Other Loans		11,000	-	11,000	11,000
TOTAL LIABILITIES		14,438	-	11,000	11,600
NET POSITION		132,116	78,333	213,887	238,691

The financial statements were approved by the Board of Trustees on 1 May 2025 and were signed on its behalf by:



Notes to the Financial Statements

For the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared on the accruals basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). This is a change from prior year due to the Club consistently meeting the income threshold of £250,000.

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 objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remunerations, other benefits or expenses for the year ended 31 March 2025 nor for the year ended 31 March 2024.

3. DONATIONS

	2025	2024
	£	£
Donations	8,076	18,966
Gift Aid	12,305	9,474
	20,382	28,440

4. GRANTS RECEIVED

	2025	2024
	£	£
Grants Received	2,198	784,751
Other	4,780	-
	6,978	784,751

5. RECEIPTS FROM FUNDRAISING ACTIVITIES

	2025	2024
	£	£
Fundraising	6,138	22,861
Sponsorship & Advertising	42,240	22,376
Lottery	10,330	9,000
	58,708	54,237

6. GROSS RECEIPTS FROM OTHER CHARITABLE ACTIVITIES

	2025	2024
	£	£
External Coaching and Development	-	10,500
Events	14,876	6,120
Falkirk Community Trust	7,590	2,600
Food and match day lunches	9,070	10,820
Funds from Falkirk Rugby Football & Sports Club Ltd	5,000	5,000
Funeral Teas	780	960
Gate Money & Programmes	4,365	3,090
International Ticket Sales	5,968	3,067
Kit	444	1,815
Lease of premises	2,247	1,168
Matched Giving	3,000	2,000
Membership Fees	39,097	28,255
Other	367	31,671
SRU	37,296	30,759
Summer Camps	8,660	6,022
Travel	14,527	-
VAT	13,666	24,170
	166,954	168,016

7. EXPENSES FOR FUNDRAISING ACTIVITIES

	2025	2024
	£	£
Lottery prizes	2,600	2,750
Events	4,591	5,080
	7,191	7,830

8. PAYMENTS RELATING DIRECTLY TO CHARITABLE ACTIVITIES

	2025	2024
	£	£
Advertising & Sponsorship	2,338	1,320
Awards	1,337	634
Cleaners	2,032	-
Club Development	41,495	804,525
Development Officer Wages	32,542	31,488
Equipment & Kit costs	32,847	25,118
Food Expenses	15,947	10,444
Insurance	5,380	2,454
International Ticket Purchases	5,968	3,032
Licences	1,570	567
Management Fees	27,259	16,180
NIC and Pension payment	6,004	5,516
Other	255	31,406
Physio	8,184	4,791
Pitches	10,440	8,181
Rates, Water and Utilities	25,813	22,365
Rent	10,840	7,465
Repairs and renewals	3,215	597
Sundries	7,123	8,676
Training	600	280
Travel	36,225	15,238
VAT	994	1,256
	278,408	1,001,535

9. GOVERNANCE COSTS

	2025	2024
	£	£
Accountants	303	743
	303	743

10. FREEHOLD PROPERTY*Pavillion*

The Sports Pavillion is currently leased to the Club from Falkirk Council. As part of the development plans, a Community Asset Transfer (CAT) has been arranged. The Pavilion has been valued by the Council at £35,000 and the CAT will cost the Club £1. The CAT concluded on 26 July 2024, finalising the transfer of ownership to the Club.

The Development Plan saw over £800,000 of infrastructure, structural and functional investment in the Pavillion. This has created a truly valuable asset for the Club and the surrounding Community. The reinstatement value for insurance purposes has been set at £1,000,000.

As part of the transfer, there are restrictive covenants placed on the building's use. These include that it cannot be sold on for financial gain and it must continue to be used for Sporting and Community driven purposes. Based on these covenants, the Club has concluded that the property shall be held on the Statement of Balances at the valuation produced by the Council of £35,000.

11. OTHER ASSET DEPRECIATION

On the basis of Note 1 Accounting Policies, Accounting Convention, the Club accounts are prepared on an accruals basis. This is a change from the prior year. As such, depreciation is now included as an expense in the Financial Statements. Therefore, the useful life of assets held by the Club will now be captured on the Statement of Balances. This note serves to share details of assets nearing the end of its useful life.

Marquee

The Marquee has been in use at the Club for over 5 years and is nearing the end of its useful life. The Marquee serves many purposes for the Club and a replacement cover has been purchased while reusing the metal frame.

11.1 Cost or valuation

	Plant & Machinery £	Floodlights £	Gym Equipment £	Marquee £	Total £
At the beginning of the year	32,750	5,000	50,000	2,200	89,950
Additions	-	30,171	-	1,260	31,431
Revaluations	-	-	-	-	-
Disposals	-	-	-	(1,100)	(1,100)
At end of the year	32,750	35,171	50,000	2,360	120,281

11.2 Depreciation

Basis	Straight Line	Straight Line	Straight Line	Straight Line	
Useful Life (Years)	10	20	15	3	
Age	3	2	2	0	
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	9,825	3,517	6,667	-	20,009
At end of the year	9,825	3,517	6,667	0	20,009

11.3 Net book value

At beginning of the year	32,750	5,000	50,000	2,200	89,950
At end of the year	22,925	31,654	43,333	2,360	100,272