

# Marr Rugby Football Club

Scotland · Charity number SC044797

## Details

|            |                                                      |
|------------|------------------------------------------------------|
| Known as   | Marr Rugby                                           |
| Status     | Active                                               |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2014-04-11                                           |
| Register   | <a href="#">View on the OSCR register</a>            |

## Contact

|         |                                                                        |
|---------|------------------------------------------------------------------------|
| Address | Isle of Pin Road<br>Troon<br>Ayrshire<br>County (optional)<br>KA10 7ER |
| Website | <a href="http://www.marrrugby.com">www.marrrugby.com</a>               |

## Activities

**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

**What the charity does:** Marr Rugby is a community club that provides enjoyable rugby opportunities and experiences to all members of the community as an inclusive and diverse club with respect at its core. We provide access to high quality/ high performance and/or social rugby opportunities for players, coaches and spectators from Troon and its surrounding area. We have over 750 young people and adults actively involved in playing rugby and almost 100 involved in volunteer coaching. This equates to more than 5% of the total local population. At adult level we run four senior teams – three Men's and one Women's and have more than 150 players involved. We are one of only a few clubs in Scotland able to field this number of senior squads. Our Minis and Youth sections continue to thrive in conjunction with the schools and the SRU. In addition to the physical and emotional benefits that participation in sport provides, our young people gain and benefit from lifelong learning and transferable skills.

**Beneficiaries:** 'Children or young people', 'Other defined groups', 'No specific group, or for the benefit of the community'

**Objectives:** 4.1 to advance public participation in sport 4.2 to provide recreational facilities

## Geography

- **Main operating location:** South Ayrshire
- **Geographical spread:** More than one local authority area in Scotland

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-06-30 | £362,380 | £269,718    | -      | 8         |
| 2024-06-30 | £212,906 | £196,474    | -      | 17        |
| 2023-06-30 | £276,887 | £341,313    | -      | 12        |
| 2022-06-30 | £207,579 | £187,607    | -      | 12        |
| 2021-06-30 | £151,967 | £95,792     | -      | 7         |

**Marr Rugby Football Club**

Scotland - Charity number SC044797

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# Accounts

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**Charity registration number SC044797 (Scotland)**

**Marr Rugby Football Club**

**Annual report and unaudited financial statements**

**For the year ended 30 June 2025**

**Scottish Charitable incorporated Organisation**

**Marr Rugby Football Club**

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**Marr Rugby Football Club**

**Reference and administrative information**

|                                 |                                                            |                                                                                                                                            |
|---------------------------------|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Principal Office-bearers</b> | President<br>Chairperson<br>Treasurer<br>Interim treasurer | Anthony G Peters<br>Kirsty Dace (Appointed 8 May 2025)<br>James Caldwell (Resigned 6 August 2025)<br>Callum Bastock (Appointed 8 May 2025) |
|---------------------------------|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|

|                          |                                                   |
|--------------------------|---------------------------------------------------|
| <b>Principal address</b> | Isle of Pin Road<br>Troon<br>Ayrshire<br>KA10 7ER |
|--------------------------|---------------------------------------------------|

|                |                                                                       |
|----------------|-----------------------------------------------------------------------|
| <b>Bankers</b> | Royal Bank of Scotland<br>36 St Andrew Square<br>Edinburgh<br>EH2 2YB |
|----------------|-----------------------------------------------------------------------|

|                             |                                                                                                 |
|-----------------------------|-------------------------------------------------------------------------------------------------|
| <b>Independent Examiner</b> | Henderson Loggie LLP<br>Suite 5.3 Kirkstane House<br>139 St Vincent Street<br>Glasgow<br>G2 5JF |
|-----------------------------|-------------------------------------------------------------------------------------------------|

|                                    |          |
|------------------------------------|----------|
| <b>Charity registration number</b> | SC044797 |
|------------------------------------|----------|

# **Marr Rugby Football Club**

## **Trustee's report**

### **For the year ended 30 June 2025**

The Trustees present their Annual Report and Financial Statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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).

#### **Year in Summary**

The year under review saw strong participation across all sections of the Club, continued delivery of rugby activity from pre-school through to adult level, and a strengthening of the Charity's financial position. During the year the Charity received a significant legacy which has been designated to support future improvements to the Club's facilities. The Trustees consider the Charity to be in a stable position, well placed to continue delivering its charitable objectives.

#### **Objectives and Activities**

Marr Rugby Football Club was incorporated as a Scottish Charitable Incorporated Organisation on 11 April 2014.

The principal objects of the Charity are to advance public participation in sport, and in particular Rugby Union, and to provide recreational facilities. In pursuance of these objects, the Charity:

- Provides coaching, training and competitive rugby opportunities for participants of all ages;
- Promotes participation across the whole community;
- Ensures a duty of care to all members of the Club;
- Delivers services in a way that is fair and inclusive, ensuring equal treatment of all participants.

The Charity formed a wholly-owned subsidiary, Marr RFC Limited, to administer senior rugby activities, including the Club's 1XV team. Marr RFC Limited participates in the Scottish Rugby Union Premiership and operates independently, with staff costs recovered from the company where appropriate.

#### **Achievements and Performance**

During the year, the Charity continued to deliver Rugby Union training and competitive fixtures across all age groups, from pre-school children through to adults.

At Mini Rugby level, training is offered to boys and girls from three years of age up to Primary 7. Primary school pupils take part in training sessions, matches and festivals with neighbouring clubs. At secondary school age groups, the Charity provides Rugby Union training and competitive rugby at Marr College for both boys' and girls' teams.

During the 2024/25 season:

- Both the Marr College Under-16 and Under-18 teams reached the semi-finals of the Scottish Schools Cup at their respective age groups.
- The men's senior 1XV team competed in the Scottish Premiership, finishing ninth in a twelve-team league. Following league restructuring, the team was relegated to National League Division 1.
- The second XV competed in the Inter-Cities Reserve League.
- The third XV competed in the West Region Reserve League Division 1.

## **Marr Rugby Football Club**

### **Trustee's report (Continued)**

#### **For the year ended 30 June 2025**

##### **Achievements and Performance (Continued)**

- The senior ladies' team, the Marrlequins, competed in West Division 3, winning both Stage 1 and Stage 2 competitions and securing promotion to West Division 2.

Adult male and female team activities are administered by Marr RFC Limited.

##### **Employee Policy**

The Charity employs coaching staff to work across junior and senior teams. Staff costs are initially paid by the Charity, with a management charge levied to the associated Limited company to recover costs relating to players participating in the Scottish Premiership.

##### **Financial Review**

The Charity's income and expenditure for the year is set out in the Statement of Financial Activities.

The Charity recorded an increase in total funds during the year, principally reflecting strong trading and fundraising activity and the receipt of a legacy amounting to £79,427. The legacy has been allocated to the Club Improvement Fund to support future investment in the Club's facilities.

Trustees consider that the Charity remains financially sound and continues to operate within its means.

##### **Reserves Policy**

The Charity aims to maintain appropriate reserves to support ongoing operations and manage financial risk. Trustees seek to increase reserves through sponsorship and advertising opportunities and by growing subscription income through increased membership.

Designated reserves are held to support planned improvements to the Clubhouse and playing fields and to underpin continued investment in youth rugby. Trustees consider the level of unrestricted reserves held at year end to be appropriate for the Charity's needs.

##### **Investment Policy**

All charitable funds are held in bank accounts. Surplus funds are, from time to time, placed on deposit where appropriate. The Charity does not currently operate a formal investment portfolio.

##### **Structure, Governance and Management**

The charity is a two tier SCIO, administered by the Trustees on behalf of the membership.

The Board experienced a number of changes during the year. Trustees record their thanks to those who stepped down during the period and welcome new trustees appointed.



**Marr Rugby Football Club**

**Trustee's report (Continued)**

**For the year ended 30 June 2025**

**Structure, Governance and Management (Continued)**

The Trustees who served during the year were:

|                  |                        |                           |
|------------------|------------------------|---------------------------|
| Anthony G Peters | (President)            |                           |
| Kirsty Dace      | (Chair)                | Appointed 8 May 2025      |
| Glenn Davis      | (Vice President)       | Resigned 8 May 2025       |
| William Bate     | (Secretary)            | Resigned 6 May 2025       |
| Kevin Quinn      | (Director of Rugby)    | Resigned 1 December 2025  |
| James Caldwell   | (Treasurer)            | Resigned 6 August 2025    |
| Callum Bastock   | (Interim treasurer)    | Appointed 8 May 2025      |
| Ewan Campbell    | (Trustee)              | Appointed 8 May 2025      |
| Gillian Bell     | (Trustee)              | Appointed 8 May 2025      |
| Siobhan Reid     | (Trustee)              | Appointed 8 May 2025      |
| Stephen McNab    | (Trustee)              | Appointed 1 December 2025 |
| Robbie Scott     | (Trustee)              | Appointed 1 December 2025 |
| Paul Gillespie   | (Membership Secretary) | Resigned 9 August 2025    |
| Russell Keene    | (Interim secretary)    | Appointed 8 May 2025      |

**Approved by the Trustees on 7 April 2026 and signed on their behalf**

Kirsty Dace

Kirsty Dace - 2026-04-13, 10:55:13 UTC

**Kirsty Dace**  
**Trustee**

## Independent examiner's report to the trustees of Marr Rugby Football Club

I report on the accounts of the charity for the year ended 30 June 2025 which are set out on pages 6 to 16.

### 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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 statement

My examination is carried out in accordance with 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 view given by the accounts.

### Independent examiner's statement

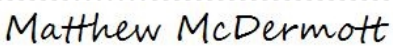
In the course of my examination, no matter has come to my attention

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
- to prepare accounts which accord with the accounting records and 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.

  
Matthew McDermott – 2026-04-13, 11:35:00 UTC

**Matthew McDermott**  
**Director**  
**For and on behalf of Henderson Loggie LLP**  
**Chartered Accountants**

Date: 7 April 2026

Suite 5.3 Kirkstane House  
139 St Vincent Street  
Glasgow  
G2 5JF

## Marr Rugby Football Club

### Statement of financial activities

For the year ended 30 June 2025

|                                   |      | General<br>Fund | Youth<br>Fund   | Club<br>Improvement<br>Fund | 2025<br>Total  | General<br>Fund | Youth<br>Fund   | Club<br>Improvement<br>Fund | 2024<br>Total  |
|-----------------------------------|------|-----------------|-----------------|-----------------------------|----------------|-----------------|-----------------|-----------------------------|----------------|
|                                   | Note | £               | £               | £                           | £              | £               | £               | £                           | £              |
| <b>Income from:</b>               |      |                 |                 |                             |                |                 |                 |                             |                |
| Donations and legacies            | 2    | 1,704           | 22,795          | 79,507                      | 104,006        | 26,757          | 14,189          | 10,921                      | 51,867         |
| Charitable activities             | 3    | 127,440         | 73,868          | -                           | 201,308        | 103,235         | 40,320          | -                           | 143,555        |
| Other operating income            | 4    | 56,191          | -               | -                           | 56,191         | 17,295          | -               | -                           | 17,295         |
| Investments                       | 5    | 875             | -               | -                           | 875            | 189             | -               | -                           | 189            |
| <b>Total income</b>               |      | <b>186,210</b>  | <b>96,663</b>   | <b>79,507</b>               | <b>362,380</b> | <b>147,476</b>  | <b>54,509</b>   | <b>10,921</b>               | <b>212,906</b> |
| <b>Expenditure on:</b>            |      |                 |                 |                             |                |                 |                 |                             |                |
| Charitable activities             | 6    | 133,061         | 128,443         | 8,214                       | 269,718        | 111,788         | 84,686          | -                           | 196,474        |
| <b>Total expenditure</b>          |      | <b>133,061</b>  | <b>128,443</b>  | <b>8,214</b>                | <b>269,718</b> | <b>111,788</b>  | <b>84,686</b>   | <b>-</b>                    | <b>196,474</b> |
| <b>Net income / (expenditure)</b> |      | <b>53,149</b>   | <b>(31,780)</b> | <b>71,293</b>               | <b>92,662</b>  | <b>35,688</b>   | <b>(30,177)</b> | <b>10,921</b>               | <b>16,432</b>  |
| Transfers between funds           |      | (31,780)        | 31,780          | -                           | -              | (30,177)        | 30,177          | -                           | -              |
| Prior period restatement          | 17   | -               | -               | -                           | -              | 18,014          | -               | -                           | 18,014         |
| <b>Net movement in funds</b>      |      | <b>21,369</b>   | <b>-</b>        | <b>71,293</b>               | <b>92,662</b>  | <b>23,525</b>   | <b>-</b>        | <b>10,921</b>               | <b>34,446</b>  |
| Total funds brought forward       | 14   | 627,947         | -               | 10,921                      | 638,868        | 604,422         | -               | -                           | 604,422        |
| Total funds carried forward       | 14   | 649,316         | -               | 82,214                      | 731,530        | 627,947         | -               | 10,921                      | 638,868        |

The statement of financial activities includes all gains and losses recognised in the year. All funds are unrestricted.

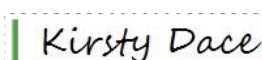
# Marr Rugby Football Club

## Balance sheet

As at 30 June 2025

|                                                        |      | 2025           | As restated<br>2024 |
|--------------------------------------------------------|------|----------------|---------------------|
|                                                        | Note | £              | £                   |
| <b>Fixed assets</b>                                    |      |                |                     |
| Tangible assets                                        | 10   | 573,199        | 573,200             |
| Investments                                            | 11   | 1              | 1                   |
| <b>Total fixed assets</b>                              |      | <b>573,200</b> | 573,201             |
| <b>Current Assets</b>                                  |      |                |                     |
| Stocks                                                 |      | 9,095          | -                   |
| Debtors                                                | 12   | 18,397         | 23,023              |
| Cash at bank and in hand                               |      | 134,591        | 61,660              |
| <b>Total current assets</b>                            |      | <b>162,083</b> | 84,683              |
| <b>Creditors : amounts falling due within one year</b> | 13   | <b>(3,753)</b> | (19,016)            |
| <b>Net current assets</b>                              |      | <b>158,330</b> | 65,667              |
| <b>Net assets</b>                                      |      | <b>731,530</b> | 638,868             |
| <b>Funds</b>                                           |      |                |                     |
| Unrestricted funds:                                    |      |                |                     |
| General fund                                           | 14   | 649,316        | 627,947             |
| Club improvement fund                                  | 14   | 82,214         | 10,921              |
| <b>Total funds</b>                                     |      | <b>731,530</b> | 638,868             |

The financial statements were approved by the Trustees on 7 April 2026 and signed on their behalf by:

  
Kirsty Dace - 2026-04-13, 10:55:13 UTC

**Kirsty Dace**  
Trustee

The notes on pages 8 to 16 form part of these financial statements.

# Marr Rugby Football Club

## Notes to the financial statements

### For the year ended 30 June 2025

#### 1 Accounting Policies

##### Charity information

Marr Rugby Football Club is a two tier SCIO established in April 2014 and operating under a constitution.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Constitution, the Charity and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities SORP 'Accounting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the (FRS102) (effective 1 January 2019).

The Charity has taken advantage of the provisions in the SORP not to prepare a Statement of Cash flow.

The financial statements are presented in Sterling, which is the functional currency of the charity, rounded to the nearest £. The financial statements have been prepared under the historical cost convention.

##### 1.2 Going Concern

At the time of approving the financial statements the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and no material uncertainties exist regarding this. Thus the Trustees continue to adopt the Going concern basis of accounting in preparing financial statements.

##### 1.3 Charitable Funds

The General Fund is an unrestricted Fund and is regarded by the Trustees as available for use at the discretion of the Trustees in furtherance of their Charitable Activities.

The Youth fund is a designated Fund that raises income for the development of Rugby Union for children and young adult from the age of three years old to eighteen. Any deficit arising on the Youth Fund is met by a transfer from the General Fund

The Club Improvement Fund is regarded as a designated fund for use in carrying out fabric repairs and improvements to the property.

The Club has no restricted or endowment funds.

##### 1.4 Income

Income is recognised when any performance conditions have been met, the amounts can be measured reliably, and it is possible that the income will be received.

Cash donations are recognised on receipt.

# Marr Rugby Football Club

## Notes to the financial statements (Continued)

### For the year ended 30 June 2025

#### 1.4 Income (Continued)

Legacies are recognised once payment has been received by the charity. The standard

procedure is that the Charity contacts the Solicitor or other party making the donation to enquire if there is any condition or restriction attached to the use of the funds, The donation is then recognised in accordance with the wishes of the donor.

#### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure shown on the Statement of Financial Activities relating to Marr rugby Football Club is regarded as charitable expenditure.

#### 1.6 Fixed assets

Tangible fixed assets are initially measured at cost, net of depreciation and any impairment losses. Depreciation is provided at the following rates in order to write off each asset over its estimated useful life:

Clubhouse & Playing fields - not depreciated

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Unquoted investments represent the holding in the subsidiary company and is held at cost.

#### 1.8 Impairment of fixed assets

At each reporting end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication arises the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Stocks

Stocks are stated at the lower of cost and net realisable value. Cost includes all costs incurred in bringing the product to its present location and condition. Net realisable value is based on estimated selling price less any further costs to be incurred to completion and disposal.

#### 1.10 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### 1.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar.

# Marr Rugby Football Club

## Notes to the financial statements (Continued)

### For the year ended 30 June 2025

#### 1.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### 1.13 Financial instruments

The charity only enters into basic financial instruments. Financial assets are initially measured at transaction price and subsequently held at cost, less any impairment. Financial liabilities are initially measured at transaction price and subsequently held at amortised cost.

#### 1.14 Employee benefits

Salaried employees are entitled to take holiday leave as agreed with their line manager. Those working intermittent hours are paid a percentage of their hourly rate to take account of holiday pay due to them.

#### 1.15 Retirement benefits

Payments to defined contribution pension schemes are charged as an expense as they fall due.

#### 1.16 Charity status and taxation

The charity is a Scottish Charitable Incorporated Organisation (SCIO) and is exempt from corporation tax which is applied for charitable purposes commensurate with that status. The charity trustees and members have no liability to pay any sums to help to meet the debts (or other liabilities) of the SCIO if it is dissolved.

## 2 Donations and legacies

|           | General<br>fund<br>£ | Youth<br>fund<br>£ | Club<br>Improvement<br>fund<br>£ | 2025<br>£      | 2024<br>£     |
|-----------|----------------------|--------------------|----------------------------------|----------------|---------------|
| Donations | 1,704                | 22,795             | 80                               | 24,579         | 31,034        |
| Legacies  | -                    | -                  | 79,427                           | 79,427         | 20,833        |
|           | <b>1,704</b>         | <b>22,795</b>      | <b>79,507</b>                    | <b>104,006</b> | <b>51,867</b> |

# Marr Rugby Football Club

## Notes to the financial statements (Continued)

### For the year ended 30 June 2025

#### 3 Charitable activities

|                     | General<br>fund<br>£ | Youth<br>fund<br>£ | Club<br>Improvement<br>fund<br>£ | 2025<br>£      | 2024<br>£      |
|---------------------|----------------------|--------------------|----------------------------------|----------------|----------------|
| Subscriptions       | 49,920               | -                  | -                                | 49,920         | 54,028         |
| SRU Income          | 36,252               | 26,750             | -                                | 63,002         | 37,546         |
| Kit sales           | 25,270               | -                  | -                                | 25,270         | 36,661         |
| Fundraising         | -                    | 44,859             | -                                | 44,859         | 15,320         |
| Voice of Rugby      | 14,066               | -                  | -                                | 14,066         | -              |
| Youth Rugby Patrons | -                    | 1,720              | -                                | 1,720          | -              |
| Commission          | 1,932                | -                  | -                                | 1,932          | -              |
| Catering Income     | -                    | 539                | -                                | 539            | -              |
|                     | <b>127,440</b>       | <b>73,868</b>      | <b>-</b>                         | <b>201,308</b> | <b>143,555</b> |

#### 4 Other operating income

|                   | General<br>fund<br>£ | Youth<br>fund<br>£ | Club<br>Improvement<br>fund<br>£ | 2025<br>£     | 2024<br>£     |
|-------------------|----------------------|--------------------|----------------------------------|---------------|---------------|
| Management fee    | 29,591               | -                  | -                                | 29,591        | 15,000        |
| Rent              | 26,300               | -                  | -                                | 26,300        | 1,375         |
| Insurance claim   | -                    | -                  | -                                | -             | 920           |
| Bank compensation | 300                  | -                  | -                                | 300           | -             |
|                   | <b>56,191</b>        | <b>-</b>           | <b>-</b>                         | <b>56,191</b> | <b>17,295</b> |

#### 5 Investment income

|               | General<br>fund<br>£ | Youth<br>fund<br>£ | Club<br>Improvement<br>fund<br>£ | 2025<br>£  | 2024<br>£  |
|---------------|----------------------|--------------------|----------------------------------|------------|------------|
| Bank interest | 875                  | -                  | -                                | 875        | 189        |
|               | <b>875</b>           | <b>-</b>           | <b>-</b>                         | <b>875</b> | <b>189</b> |



# Marr Rugby Football Club

## Notes to the financial statements (Continued)

### For the year ended 30 June 2025

#### 6 Expenditure on charitable activities

|                                  | General<br>fund<br>£ | Youth<br>fund<br>£ | Club<br>Improvement<br>fund<br>£ | 2025<br>£      | 2024<br>£      |
|----------------------------------|----------------------|--------------------|----------------------------------|----------------|----------------|
| Rent and Rates                   | 14,876               | 1,465              |                                  | 16,341         | 5,069          |
| Repairs & Maintenance            | 530                  | -                  | 8,214                            | 8,744          | 7,710          |
| Equipment                        | 1,319                | 4,027              | -                                | 5,346          | 12,730         |
| Travel                           | -                    | 14,421             | -                                | 14,421         | 8,060          |
| Catering and Hospitality         | -                    | 4,100              | -                                | 4,100          | 1,827          |
| Coach training and expenses      | -                    | 1,972              | -                                | 1,972          | 2,283          |
| Salaries                         | 55,644               | 86,876             | -                                | 142,520        | 105,865        |
| Pension costs                    | -                    | 1,687              | -                                | 1,687          | 3,620          |
| Strips and Club kit              | 20,596               | 1,348              | -                                | 21,944         | 39,280         |
| Laundry & Match costs            | 302                  | 500                | -                                | 802            | 281            |
| Printing, Media & software costs | 1,197                | 2,490              | -                                | 3,687          | 1,000          |
| Medical and First Aid expenses   | -                    | 22                 | -                                | 22             | 29             |
| Trophy & Engraving costs         | 837                  | 974                | -                                | 1,811          | 502            |
| Sundry expenses                  | 28                   | -                  | -                                | 28             | -              |
| SRU income distributed to sub    | 26,650               | -                  | -                                | 26,650         | -              |
| Depreciation                     | 1                    | -                  | -                                | 1              | -              |
| Support costs (note 7)           | 11,081               | 17                 | -                                | 11,098         | 8,218          |
| Fundraising expenditure          | -                    | 8,544              | -                                | 8,544          | -              |
|                                  | <b>133,061</b>       | <b>128,443</b>     | <b>8,214</b>                     | <b>269,718</b> | <b>196,474</b> |

#### 7 Support costs

|                         | General<br>fund<br>£ | Youth<br>fund<br>£ | Club<br>Improvement<br>fund<br>£ | 2025<br>£     | 2024<br>£    |
|-------------------------|----------------------|--------------------|----------------------------------|---------------|--------------|
| Insurance               | 5,137                | -                  | -                                | 5,137         | 4,875        |
| Bank charges            | 2,944                | 17                 | -                                | 2,961         | 3,343        |
| Independent examination | 3,000                | -                  | -                                | 3,000         | -            |
|                         | <b>11,081</b>        | <b>17</b>          | <b>-</b>                         | <b>11,098</b> | <b>8,218</b> |

Marr Rugby Football Club

Notes to the financial statements (Continued)

For the year ended 30 June 2025

8 Trustee remuneration and expenses

None of the trustees received any remuneration for their services in the year.

During the year GK Properties, a company that trustee Anthony Peters is associated with, was paid a sum of £2,819.44 for fence and surface repairs.

During the year 3 trustees received reimbursement of expenditure incurred on behalf of the charity totalling £1,702. These payments were permitted by the charity's constitution.

Comparative amounts for trustee expenses are not available.

9 Staff costs and numbers

|                    | 2025<br>£      | 2024<br>£      |
|--------------------|----------------|----------------|
| Salaries and wages | 142,520        | 105,865        |
| Pension costs      | 3,936          | 3,620          |
|                    | <u>146,456</u> | <u>109,485</u> |

The average monthly number of employees during the year was 23. The comparative number for average employees is not available.

No employees received emoluments in excess of £60,000 in the current or prior year. The key management personnel of the charity are the trustees. The total employee benefits of the key management personnel of the charity during the year were £Nil (2024: £Nil).

# Marr Rugby Football Club

## Notes to the financial statements (Continued)

### For the year ended 30 June 2025

#### 10 Tangible fixed assets

|                        | Clubhouse &<br>Playing Fields<br>£ | Equipment<br>£       | Total<br>£            |
|------------------------|------------------------------------|----------------------|-----------------------|
| Cost                   |                                    |                      |                       |
| At 30 June 2024        | 573,199                            | 29,053               | 602,252               |
| Additions              | -                                  | -                    | -                     |
| <b>At 30 June 2025</b> | <b><u>573,199</u></b>              | <b><u>29,053</u></b> | <b><u>602,252</u></b> |
| Depreciation           |                                    |                      |                       |
| At 30 June 2024        | -                                  | 29,052               | 29,052                |
| Charge for the year    | -                                  | 1                    | 1                     |
| <b>At 30 June 2025</b> | <b><u>-</u></b>                    | <b><u>29,053</u></b> | <b><u>29,053</u></b>  |
| <b>Net book value</b>  |                                    |                      |                       |
| <b>At 30 June 2025</b> | <b><u>573,199</u></b>              | <b><u>-</u></b>      | <b><u>573,199</u></b> |
| At 30 June 2024        | <u>573,199</u>                     | <u>1</u>             | <u>573,200</u>        |

The Clubhouse and playing fields were constructed by the Club. The land is owned by and leased from South Ayrshire Council.

The Trustees have taken the view that the value is greater than the cost shown in the accounts.

#### 11 Investments

|                                | 2025<br>£ | 2024<br>£ |
|--------------------------------|-----------|-----------|
| Investment in Marr RFC Limited | 1         | 1         |
|                                | <u>1</u>  | <u>1</u>  |

Marr RFC Limited is a company registered in Scotland (company registration number SC633775) and was formed to administer the affairs of Marr Rugby Club's senior teams and in particular the 1XV team that operates in the Scottish Premiership. The charity owns one share in Marr RFC Limited, being the entire share capital.

# Marr Rugby Football Club

## Notes to the financial statements (Continued)

### For the year ended 30 June 2025

#### 12 Debtors

|                             | 2025<br>£     | 2024<br>£     |
|-----------------------------|---------------|---------------|
| Trade debtors               | 1,360         | 12,041        |
| Amounts due from subsidiary | 12,921        | 7,980         |
| Other debtors               | 4,116         | 3,002         |
|                             | <b>18,397</b> | <b>23,023</b> |

#### 13 Creditors: amounts falling due within one year

|                              | 2025<br>£    | 2024<br>£     |
|------------------------------|--------------|---------------|
| Taxation and social security | -            | 3,761         |
| Accruals & deferred income   | 3,300        | 15,000        |
| Other creditors              | 453          | 255           |
|                              | <b>3,753</b> | <b>19,016</b> |

#### 14 Funds

|                        | At 1 July<br>2024<br>As restated<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>between<br>funds<br>£ | At 30 June<br>2025<br>£ |
|------------------------|---------------------------------------|----------------|------------------|------------------------------------|-------------------------|
| Unrestricted funds:    |                                       |                |                  |                                    |                         |
| General fund           | 627,947                               | 186,210        | (133,061)        | (31,780)                           | 649,316                 |
| Youth fund             | -                                     | 96,663         | (128,443)        | 31,780                             | -                       |
| Club improvements fund | 10,921                                | 79,507         | (8,214)          | -                                  | 82,214                  |
|                        | <b>638,868</b>                        | <b>362,380</b> | <b>(269,718)</b> | <b>-</b>                           | <b>731,530</b>          |

#### 15 Operating lease commitments

Operating lease commitments represent the charity's obligations as a lessor under a sublease arrangement relating to land leased from South Ayrshire Council. The charity acts as the 'mid-landlord' in this sublease agreement.

|                            | 2025<br>£    | 2024<br>£  |
|----------------------------|--------------|------------|
| Within one year            | 1,800        | 700        |
| Between two and five years | -            | -          |
| in over five years         | -            | -          |
|                            | <b>1,800</b> | <b>700</b> |

# Marr Rugby Football Club

## Notes to the financial statements (Continued)

### For the year ended 30 June 2025

**15 Operating lease commitments (Continued)**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

|                            | 2025<br>£    | 2024<br>£    |
|----------------------------|--------------|--------------|
| Within one year            | 500          | 500          |
| Between two and five years | 2,000        | 2,000        |
| in over five years         | 500          | 1,000        |
|                            | <b>3,000</b> | <b>3,500</b> |

**16 Related party transactions**

During the year, the charity had a loan outstanding with its wholly-owned subsidiary, Marr RFC Limited, amounting to £12,921 (2024: £7,980). The loan is unsecured, interest-free, and no repayment terms have been agreed.

**17 Prior year restatement**

During the year, the Trustees identified that certain bank accounts held in the name of the Club had not been fully reflected in the accounting records in prior periods. As a result, the opening cash balance at 1 July 2024 was understated.

The comparative figures for the year ended 30 June 2024 have therefore been restated to recognise the full cash balances held by the Club at that date. The effect of the restatement was to increase cash at bank and in hand by £18,014, with a corresponding increase in unrestricted funds.

There was no adjustment to the total income or expenditure reported for the year ended 30 June 2024. The adjustment has been recognised as an opening fund balance adjustment and reflected in the comparative balance sheet figures.

The Trustees consider that the accounting records, as far as they are aware, now fully reflect all bank accounts and transactions of the Club.



# Henderson Loggie Secure Messaging

E-SIGNATURE CERTIFICATE

## Certificate Summary

ENVELOPE SUBJECT: Marr Rugby Updated Accounts for signing  
DOCUMENT: Marr Rugby Football Club 2025 Accounts V.4.pdf  
DOCUMENT ORIGINATOR: Natalie Elphinstone (natalie.elphinstone@hlca.co.uk)

CERTIFICATE STATUS: **Completed**  
DELIVERED: **Apr 13, 2026 10:31 AM UTC**  
DOCUMENT PAGES: **18** CERTIFICATE PAGES: **1** TOTAL ENVELOPE PAGES: **19**

ENVELOPE ID: **be595745-483e-4d6e-b82a-cd0a765eb9b8**  
DOCUMENT ID: **cce0d65b-fbe9-45fd-82af-bfbd0e8cde4b**  
ORIGINATOR IP ADDRESS: **157.231.93.186**

COMPLETED SIGNATORIES: **2 / 2**  
COMPLETED IN PLACE SIGNATURES: **3 / 3**  
COMPLETED IN PLACE INITIALS: **0 / 0**  
CARBON COPY RECIPIENTS: **0**

## Signatures

E-SIGNED BY: **Kirsty Dace (chair@marrrugby.com)**  
SECURITY LEVEL: **Secure Email (Authenticated)**  
E-SIGNATURE ID: **3e7643cc-6611-4387-8b1e-1a8ec746a828**

SENT: **Apr 13, 2026 10:31 AM UTC**  
VIEWED: **Apr 13, 2026 10:51 AM UTC**  
SIGNED: **Apr 13, 2026 10:55 AM UTC**  
USING IP ADDRESS: **90.211.202.251**

*Kirsty Dace*

I AGREE TO THE CONTENTS OF ALL PAGES ABOVE WITH AN ELECTRONIC SIGNATURE

PRINT NAME: **Kirsty Dace** EMAIL: **chair@marrrugby.com**

SENT: **Apr 13, 2026 10:31 AM UTC**  
VIEWED: **Apr 13, 2026 11:31 AM UTC**  
SIGNED: **Apr 13, 2026 11:35 AM UTC**  
USING IP ADDRESS: **87.246.91.14**

*Matthew McDermott*

I AGREE TO THE CONTENTS OF ALL PAGES ABOVE WITH AN ELECTRONIC SIGNATURE

PRINT NAME: **Matthew McDermott** EMAIL: **matthew.mcdermott@hlca.co.uk**

**Marr Rugby Football Club**

Scotland - Charity number SC044797

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# Accounts

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Charity registration number SC044797 (Scotland)

**MARR RUGBY FOOTBALL CLUB**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**



# MARR RUGBY FOOTBALL CLUB

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| Trustees' report                  | 2-4  |
| Statement of Financial activities | 5    |
| Balance Sheet                     | 6    |
| Notes                             | 7-10 |

# **MARR RUGBY FOOTBALL CLUB**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF MARR RUGBY FOOTBALL CLUB**

I report on the accounts of the charity for the year ended 30 June 2024 which are set out on pages 2-8.

#### **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 trustees consider that the audit requirement of Regulation 10(1)(a) to © of the 2006 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 examiner's statement**

My examination is carried out in accordance with 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 view given by the accounts.

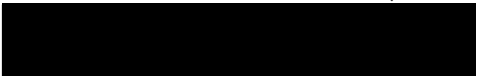
#### **Independent examiner's statement**

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  
to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

that has 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.

   
**Graham & Co (Accountants) Limited**

Dated 21/3/24

76 Dumbarton Road  
Clydebank  
Glasgow  
G81 1UG

## **MARR RUGBY FOOTBALL CLUB**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 30 JUNE 2024**

The Trustees present their annual report and financial statements for the year ended 30 June 2024

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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**

The Club was incorporated as a Scottish Charitable Incorporated Organisation on 11 April 2014.

The principal objects of the organisation are to advance public participation in sport, and in particular Rugby Union, and to provide recreational facilities.

In pursuance of the objects, the organisation offers coaching and competitive opportunities for and promotes participation of the whole community in the sport of Rugby Union, ensures a duty of care to all members of the Club, provides all its services in a way that is fair to everyone and ensures that all members receive fair and equal treatment.

The Charity has formed a company Marr RFC Limited to administer Senior Rugby with the Club's 1XV team participating in the Scottish Rugby Union Premiership.

The Charity plans to continue the activities outlined in the following years.

## **MARR RUGBY FOOTBALL CLUB**

### **TRUSTEES' REPORT (Continued)**

#### **FOR THE YEAR ENDED 30 JUNE 2024**

##### **Employee Policy**

The Charity employs coaching staff to work with both the junior and senior teams. Staff costs are paid by the charity and a management charge is levied to the associated Limited company to recover staff costs paid to players in the Scottish Premiership.

##### **Achievements and performance**

During the year under review the organisation provided Rugby Union training and competitive Rugby to all sections of the community from pre-school children to adults.

The number of children in pre-school and Primary age groups who participated in the year continues to increase.

At secondary school age groups the Club provides Rugby Union training and competitive Rugby at Marr College for both boys' and girls' teams.

The Men's senior 1XV team competed in the Scottish Premiership and the Scottish Cup during the year, finishing as runners-up in the regular season but losing in the play-off Semi Final. The team also lost in the semi final of the Scottish Cup.

Marr have now established a Women's senior team and they competed in the Aspiring League and the Scottish Bowl competition during the 2023/24 season. The team won the Scottish Bowl Tournament at Murrayfield's Hive stadium at the end of the season.

The activities of Adult male and female teams are administered by the associated Limited company Marr RFC limited.

##### **Financial Review**

The income received by the charity is outlined in the Statement of Financial activities.

##### **Reserves Policy**

The Charity aims to increase its reserves by offering sponsorship and advertising opportunities to local businesses and individuals and to increase subscription income through increasing membership.

The charity aims to carry out improvements to the Clubhouse and grounds and to continue to support and invest in the Club's youth policy.

The charity acknowledges two legacies received during the year totalling £20,833. The legacy for the sum of £10,000 has been allocated to the General Fund and the Legacy for £10,833 to the Club Improvement fund in line with the wishes of the donors.

**MARR RUGBY FOOTBALL CLUB**

**TRUSTEES' REPORT (Continued)**

**FOR THE YEAR ENDED 30 JUNE 2024**

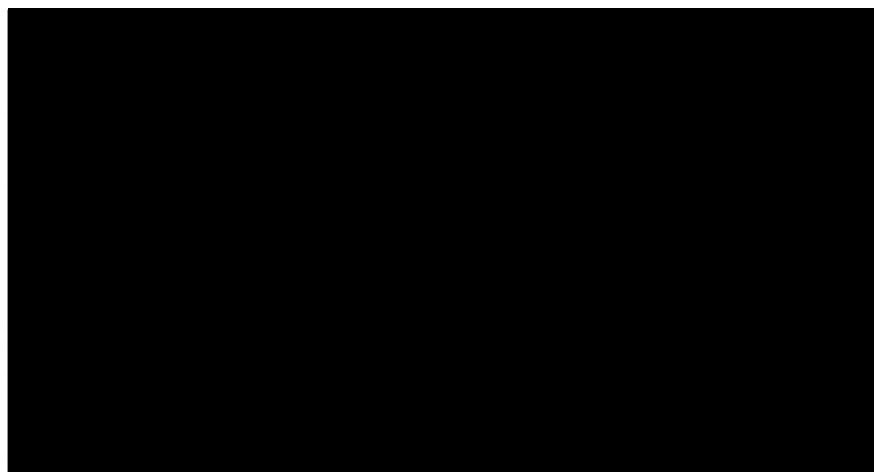
**Investment Policy**

The charity's funds are all invested in bank accounts with any surplus funds from time to time being held in an investment bank account.

**Structure, Governance and management**

The charity is a two tier SCIO, administed by Trustees on behalf of the membership.

The Trustees who served during the year were



Dated

Dated

# MARR RUGBY FOOTBALL CLUB

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2024

|                                        | Marr Rugby Club | General Fund   | Youth Fund      | Club Improvement Fund |
|----------------------------------------|-----------------|----------------|-----------------|-----------------------|
|                                        | £               | £              | £               | £                     |
| <b>Income</b>                          |                 |                |                 |                       |
| Subscriptions                          | 54,028          | 54,028         |                 |                       |
| Donations                              | 31,034          | 16,757         | 14,189          | 88                    |
| SRU Income                             | 37,546          | 12,546         | 25,000          |                       |
| Management fee                         | 15,000          | 15,000         |                 |                       |
| Legacies                               | 20,833          | 10,000         |                 | 10,833                |
| Interest                               | 189             | 189            |                 |                       |
| Kit sales                              | 36,661          | 36,661         |                 |                       |
| Fundraising                            | 15,320          |                | 15,320          |                       |
| Rent                                   | 1,375           | 1,375          |                 |                       |
| Insurance claim                        | 920             | 920            |                 |                       |
|                                        | <u>212,906</u>  | <u>147,476</u> | <u>54,509</u>   | <u>10,921</u>         |
| <b>Expenditure</b>                     |                 |                |                 |                       |
| <b>Playing and Coaching</b>            |                 |                |                 |                       |
| Rent and Rates                         | 5,069           | 5,069          |                 |                       |
| Repairs & Maintenance                  | 7,710           | 7,710          |                 |                       |
| Equipment                              | 12,730          | 12,730         |                 |                       |
| Travel                                 | 8,060           |                | 8,060           |                       |
| Catering and Hospitality               | 1,827           |                | 1,827           |                       |
| Coaching expenses                      | 1,383           |                | 1,383           |                       |
| Coach Training costs                   | 900             |                | 900             |                       |
| Salaries                               | 105,865         | 37,781         | 68,084          |                       |
| Pension costs                          | 3,620           |                | 3,620           |                       |
| Player expenses                        |                 |                |                 |                       |
| Strips and Club kit                    | 39,280          | 39,280         |                 |                       |
| Laundry & Match costs                  | 281             |                | 281             |                       |
| Printing and media costs               | 1,000           | 1,000          |                 |                       |
| Medical and First Aid expenses         | 29              |                | 29              |                       |
| Trophy & Engraving costs               | 502             |                | 502             |                       |
|                                        | <u>188,256</u>  | <u>103,570</u> | <u>84,686</u>   | <u>-</u>              |
| <b>Other Expenses</b>                  |                 |                |                 |                       |
| Insurance                              | 4,875           | 4,875          | -               |                       |
| Bank charges & Commission              | 3,343           | 3,343          | -               |                       |
| Transfer to meet deficit on Youth Fund |                 | 30,177         | - 30,177        |                       |
| Total expenditure                      | <u>8,218</u>    | <u>38,395</u>  | <u>- 30,177</u> | <u>-</u>              |
| Total expenditure                      | 196,474         | 141,965        | 54,509          |                       |
| (Deficit)/Surplus for year             | <u>16,432</u>   | <u>5,511</u>   | <u>-</u>        | <u>10,921</u>         |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure arise from continuing activities.

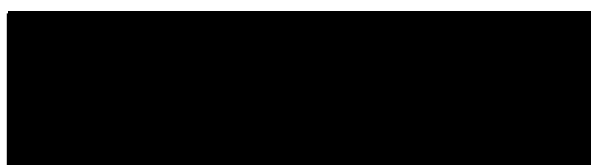
# MARR RUGBY FOOTBALL CLUB

## BALANCE SHEET

AS AT 30 JUNE 2024

|                                                        | Note         | 2024            | 2023           |
|--------------------------------------------------------|--------------|-----------------|----------------|
|                                                        |              | £               | £              |
| <b>Fixed Assets</b>                                    | <b>4</b>     |                 |                |
| Clubhouse and playing fields                           |              | 573,199         | 573,199        |
| Equipment                                              |              | <u>1</u>        | <u>1</u>       |
|                                                        |              | <u>573,200</u>  | <u>573,200</u> |
| <b>Current Assets</b>                                  |              |                 |                |
| Debtors                                                |              | 15,043          | 26,676         |
| Loan to Marr RFC Limited                               |              | 7,980           | -              |
| Bank Accounts                                          |              | 43,496          | 5,070          |
| Cash on hand                                           |              | 150             | 150            |
| Investment in Marr RFC Limited                         |              | <u>1</u>        | <u>1</u>       |
| Total current assets                                   |              | <u>66,670</u>   | <u>31,897</u>  |
| <b>Creditors : amounts falling due within one year</b> |              |                 |                |
| Creditors and accrued charges                          |              | 19,016          | 675            |
| Total current liabilities                              |              | <u>19,016</u>   | <u>675</u>     |
| Net Current assets                                     |              | 47,654          | 31,222         |
| <b>Creditors : amounts falling due after one year</b>  |              | -               | -              |
| Net Assets/(Liabilities)                               |              | <u>620,854</u>  | <u>604,422</u> |
| Represented by                                         |              |                 |                |
| General Reserve - Balance brought forward              | 604,422      | 668,848         |                |
| add                                                    |              |                 |                |
| (Deficit)/Surplus for year                             | <u>5,511</u> | <u>- 64,426</u> |                |
|                                                        |              | 609,933         | 604,422        |
| <b>Youth Fund</b>                                      |              |                 |                |
| Balance after transfer from General Fund               |              | -               | -              |
| <b>Club Improvement Fund</b>                           |              |                 |                |
| Surplus for year                                       |              | 10,921          | -              |
| Balance carried forward to next year                   |              | <u>620,854</u>  | <u>604,422</u> |

The financial statements were approved by the Trustees on 20 March 2025.



# MARR RUGBY FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2024

#### 1 Accounting Policies

##### Charity information

Marr Rugby Football Club is a two tier SCIO established in April 2014 and operating under a constitution.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Constitution, the Charity and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities SORP 'Accounting by Charities: Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the (FRS102) (effective 1 January 2019).

The Charity has taken advantage of the provisions in the SORP not to prepare a Statement of Cash flow.

The financial statements have been prepared under the historical cost convention.

#### 1.2 Going Concern

At the time of approving the financial statements the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and no material uncertainties exist regarding this. Thus the Trustees continue to adopt the Going concern basis of accounting in preparing financial statements.

#### 1.3 Charitable Funds

The General Fund is an unrestricted Fund and is regarded by the Trustees as available for use at the discretion of the Trustees in furtherance of their Charitable Activities.

The Club Improvement Fund is regarded as a designated fund for use in carrying out Fabric repairs and improvements to the property.

The Club has no restricted or endowment funds.

#### 1.4 Income

Income is recognised when any performance conditions have been met, the amounts can be measured reliably, and it is possible that the income will be received.

Cash donations are recognised on receipt.



## MARR RUGBY FOOTBALL CLUB

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 30 JUNE 2024

Legacies are recognised once payment has been received by the charity.

- 1.5 The standard procedure is that the Charity contacts the Solicitor or other party making the donation to enquire if there is any condition or restriction attached to the use of the funds. The donation is then recognised in accordance with the wishes of the donor.

Expenditure

- 1.6 Expenditure is recognised once there is a legal obligation to a third party and payment is then made.

Expenditure is classified by activity .

- 1.7 Investment

The charity owns one share in Marr RFC Limited, being the entire share capital. The company was formed to administer the affairs of Marr Rugby Club's senior teams and in particular the 1XV team that operates in the Scottish Premiership.

- 2 Employee benefits

Salaried employees are entitled to take holiday leave as agreed with their line manager. Those working intermittent hours are paid a percentage of their hourly rate to take account of holiday pay due to them.

Expenditure on Charitable activities

All expenditure shown on the Statement of Financial Activities relating to Marr

- 3 Rugby Football Club is regarded as charitable expenditure.

All costs shown are direct costs. No governance costs are included and governance matters are dealt with by the Trustees without charge.

Trustees

None of the Trustees (or persons connected with them) received any remuneration or benefits from the charity during the year.

# MARR RUGBY FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2024

#### 4 Tangible fixed assets

|                        | Clubhouse and<br>Playing Fields | Plant and<br>Fittings | Total          |
|------------------------|---------------------------------|-----------------------|----------------|
| Cost                   |                                 |                       |                |
| At 30 June 2023        | 573,199                         | 29,053                | 602,252        |
| Added during year      | -                               | -                     | -              |
| Sold during year       | -                               | -                     | -              |
| At 30 June 2024        | <u>573,199</u>                  | <u>29,053</u>         | <u>602,252</u> |
| Depreciation           |                                 |                       |                |
| At 30 June 2023        | -                               | 29,052                | 29,052         |
| Charge for the year    | -                               | -                     | -              |
| Eliminated on disposal | -                               | -                     | -              |
| At 30 June 2024        | <u>-</u>                        | <u>29,052</u>         | <u>29,052</u>  |
| Net book value         |                                 |                       |                |
| At 30 June 2024        | <u>573,199</u>                  | <u>1</u>              | <u>573,200</u> |
| at 30 June 2023        | <u>573,199</u>                  | <u>1</u>              | <u>573,200</u> |

The Clubhouse and playing fields were constructed by the Club. The land is owned by and leased from South Ayrshire Council.

The Trustees have taken the view that the value is greater than the cost shown in the accounts and depreciation has therefore not been charged on the expenditure.

This is a departure from normal recommended practice.

**MARR RUGBY FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2024**

**INCOME AND EXPENDITURE ACCOUNTS FOR YEARS ENDED 30 JUNE 2020 TO 30 JUNE 2024**

|                                   | 2024           | 2023            | 2022           | 2021           | 2020           |
|-----------------------------------|----------------|-----------------|----------------|----------------|----------------|
|                                   | £              | £               | £              | £              | £              |
| <b>Income</b>                     |                |                 |                |                |                |
| Subscriptions                     | 54,028         | 49,307          | 48,865         | 33,488         | 30,319         |
| Sponsorship, Donations and Grants | 68,580         | 145,056         | 100,945        | 37,790         | 161,418        |
| Match Entry & Programmes          | -              | -               | -              | -              | 9,268          |
| Legacies                          | 20,833         | -               | -              | -              | -              |
| HMRC Furlough income              | -              | -               | 1,726          | 34,667         | 9,389          |
| Interest                          | 189            | 76              | 7              | -              | 11             |
| Kit sales                         | 36,661         | 43,717          | 22,702         | 26,039         | -              |
| Management fee                    | 15,000         | -               | 15,000         | 15,000         | -              |
| Fundraising                       | 17,615         | 38,731          | 18,334         | 4,983          | 13,694         |
|                                   | <u>212,906</u> | <u>276,887</u>  | <u>207,579</u> | <u>151,967</u> | <u>224,099</u> |
| <b>Expenditure</b>                |                |                 |                |                |                |
| <b>Playing and Coaching</b>       |                |                 |                |                |                |
| Rental of facilities              | 5,069          | 6,380           | 6,656          | 1,439          | 4,479          |
| Repairs and Equipment             | 7,710          | 15,391          | 2,810          | 9,709          | 1,224          |
| Ground maintenance                | 12,730         | -               | 5,261          | -              | 6,049          |
| Travel                            | 8,060          | 15,748          | 8,055          | -              | 8,370          |
| Catering and Hospitality          | 1,827          | 23,161          | 1,542          | -              | 11,324         |
| Player and coaching expenses      | 2,283          | 61,530          | 15,188         | 808            | 63,007         |
| Salaries                          | 109,485        | 153,340         | 112,109        | 49,700         | 93,134         |
| Strips and Club kit               | 39,280         | 48,071          | 28,173         | 26,162         | 15,711         |
| Laundry & Match costs             | 281            | 3,299           | -              | 2,855          | 2,402          |
| Printing and media costs          | 1,000          | 1,171           | 1,527          | 628            | 2,277          |
| Medical and First Aid expenses    | 29             | 5,223           | -              | -              | 5,971          |
| Sundry expenses                   | 502            | 133             | 226            | 34             | 10             |
|                                   | <u>188,266</u> | <u>333,447</u>  | <u>181,547</u> | <u>91,335</u>  | <u>213,358</u> |
| <b>Other Expenses</b>             |                |                 |                |                |                |
| Sponsorship Expenses              | -              | -               | -              | -              | 3,003          |
| Insurance                         | 4,875          | 4,298           | 3,011          | 3,723          | 4,081          |
| Bank charges                      | 3,343          | 3,568           | 3,049          | 734            | 1,252          |
|                                   | <u>8,218</u>   | <u>7,866</u>    | <u>6,060</u>   | <u>4,457</u>   | <u>8,336</u>   |
| Total expenditure                 | <u>196,474</u> | <u>341,313</u>  | <u>187,607</u> | <u>95,792</u>  | <u>222,294</u> |
| (Deficit)/Surplus for year        | <u>16,432</u>  | <u>- 64,426</u> | <u>19,972</u>  | <u>56,175</u>  | <u>1,805</u>   |

**MARR RUGBY FOOTBALL CLUB**

**BALANCE SHEETS**

**30 JUNE 2020 TO 30 JUNE 2024**

|                                                        | 2024           | 2023           | 2022           | 2021           | 2020           |
|--------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|
|                                                        | £              | £              | £              | £              | £              |
| <b>Fixed Assets</b>                                    |                |                |                |                |                |
| Clubhouse and playing fields                           | 573,199        | 573,199        | 573,199        | 573,199        | 573,199        |
| Equipment                                              | <u>1</u>       | <u>1</u>       | <u>1</u>       | <u>1</u>       | <u>1</u>       |
|                                                        | <u>573,200</u> | <u>573,200</u> | <u>573,200</u> | <u>573,200</u> | <u>573,200</u> |
| <b>Current Assets</b>                                  |                |                |                |                |                |
| Debtors                                                | 23,023         | 26,676         | 39,979         | 26,676         | 4,380          |
| Bank Accounts                                          | 43,496         | 5,070          | 55,518         | 7,671          | 16,861         |
| Cash on hand                                           | 150            | 150            | 150            | 150            | 150            |
| Investment in Marr RFC Limited                         | <u>1</u>       | <u>1</u>       | <u>1</u>       | <u>1</u>       | <u>1</u>       |
| Total current assets                                   | <u>66,670</u>  | <u>31,897</u>  | <u>95,648</u>  | <u>34,498</u>  | <u>21,392</u>  |
| <b>Creditors : amounts falling due within one year</b> |                |                |                |                |                |
| Creditors and accrued charges                          | 19,016         | 675            | -              | -              | -              |
| Total current liabilities                              | <u>19,016</u>  | <u>675</u>     | <u>-</u>       | <u>-</u>       | <u>-</u>       |
| Net Current assets                                     | 47,654         | 31,222         | 95,648         | 34,498         | 21,392         |
| <b>Creditors : amounts falling due after one year</b>  | -              | -              | -              | -              | -              |
| <b>Net Assets</b>                                      | <u>620,854</u> | <u>604,422</u> | <u>668,848</u> | <u>607,698</u> | <u>594,592</u> |
| <b>Represented by</b>                                  |                |                |                |                |                |
| General Reserve - Balance brought forward              | 604,422        | 668,848        | 648,876        | 592,701        | 592,787        |
| add                                                    |                |                |                |                |                |
| (Deficit)/Surplus for year                             | 16,432         | - 64,426       | 19,972         | 56,175         | 1,805          |
| Balance carried forward to next year                   | <u>620,854</u> | <u>604,422</u> | <u>668,848</u> | <u>648,876</u> | <u>594,592</u> |
|                                                        |                |                |                | Club           | 592,701        |
|                                                        |                |                |                | Limited        | 1,891          |