

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

CONTENTS

	Page
Independent examiner's report	1
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

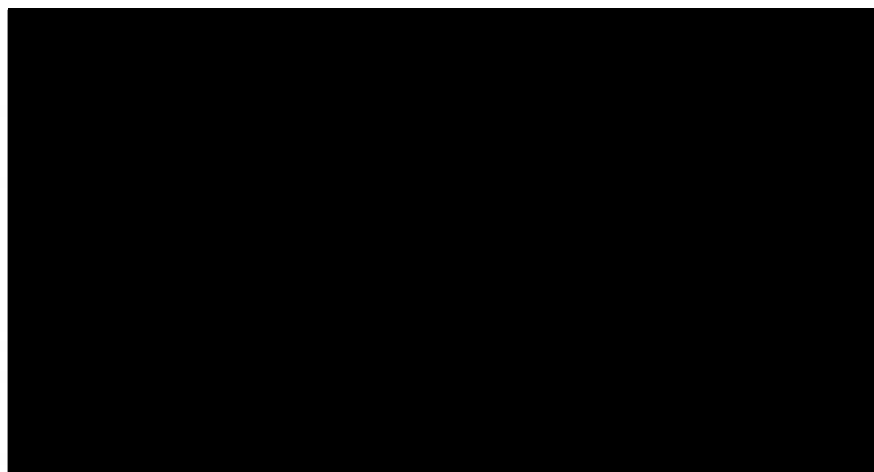
Investment Policy

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
	£	£	£	£
Income				
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>
Expenditure				
Playing and Coaching				
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>
Other Expenses				
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.

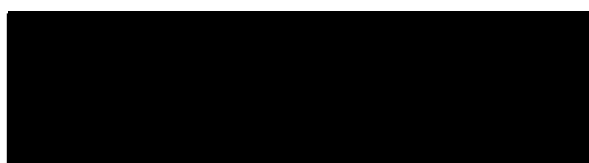
MARR RUGBY FOOTBALL CLUB

BALANCE SHEET

AS AT 30 JUNE 2024

	Note	2024	2023
		£	£
Fixed Assets	4		
Clubhouse and playing fields		573,199	573,199
Equipment		<u>1</u>	<u>1</u>
		<u>573,200</u>	<u>573,200</u>
Current Assets			
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>
Creditors : amounts falling due within one year			
Creditors and accrued charges		19,016	675
Total current liabilities		<u>19,016</u>	<u>675</u>
Net Current assets		47,654	31,222
Creditors : amounts falling due after one year		-	-
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
Youth Fund			
Balance after transfer from General Fund		-	-
Club Improvement Fund			
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 Playing Fields	Plant and 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
	£	£	£	£	£
Income					
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>
Expenditure					
Playing and Coaching					
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>213,958</u>
Other Expenses					
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
	£	£	£	£	£
Fixed Assets					
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>
Current Assets					
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>
Creditors : amounts falling due within one year					
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
Creditors : amounts falling due after one year	-	-	-	-	-
Net Assets	<u>620,854</u>	<u>604,422</u>	<u>668,848</u>	<u>607,698</u>	<u>594,592</u>
Represented by					
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