

**Charity registration number SC046135 (Scotland)**

**Ellon Rugby Club (SCIO)**

**Annual report and unaudited financial statements**

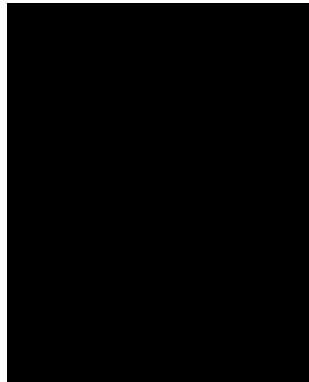
**for the year ended 30 June 2025**

**Ellon Rugby Club (SCIO)**

**Legal and administrative information**

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**Trustees**



(Appointed 18 November 2024)  
(Appointed 18 November 2024)

**Charity registration**

Scotland

SC046135

**Principal address**

Meadows Sports Centre  
Meadows Way  
Ellon  
AB41 9QJ

**Independent examiner**



James Milne  
Chartered Accountants  
5 High Street  
Inverurie  
AB51 3QA

## Ellon Rugby Club (SCIO)

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**Ellon Rugby Club (SCIO)**  
**Trustees' report**  
**for the year ended 30 June 2025**

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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).

**Objectives and activities**

The Objectives and Organisation of the Club are set out in The Club's written constitution. The objective of the Club is to advance public participation in sport by:

- Promoting the playing of rugby union
- Working with local schools and others to encourage and support participation in the sport of rugby union
- Increasing health and fitness of participants by offering regular opportunities for children to participate in rugby sessions
- Being inclusive in all our activities

*Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Ellon Rugby Club (SCIO)**  
**Trustees' report (continued)**  
**for the year ended 30 June 2025**

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**Achievements and performance**

*Significant activities and achievements against objectives*

The year has been another successful one for the Club with so many outstanding achievements, both on and off the pitch. Membership numbers have continued to grow across all sections, allowing competitive matches for all teams and many other club events for all to participate in.

Off the pitch, Club members of all ages have contributed and enjoyed community events such as Tartan Touch; summer touch rugby for all the family which again ran for 10 weeks in early summer and the Ellon pedal car race.

Successful club events like the DIY Rugby Force Day, Ladies Day, Santa playing the pipes for the last Junior training session, festive Christmas tartan touch, the Guinness Experience Day at Murrayfield, quiz nights and DoddieAid, with some outstanding individual efforts in fundraising and the superb Super Saturday 6 Nations viewing marathon with over 160 club members and friends enjoying a day of rugby on the big screen. Not to forget our 39<sup>th</sup> year of Cubs v Lions – a fantastic game of rugby and the Cubs coming away victorious.

Summer, October and Easter Junior rugby camps have been as popular as ever and well attended this year. The season ended in style with a combined end of season awards event for the junior and youth sections, as well as a very successful and enjoyable Club Awards evening and Annual Dinner Dance too.

Recognition of player and member welfare and health continued and advanced with the continuation of the Club's Wellbeing Plan, as well as initiatives to have community engagement locally including a drive for donations for the local Food Bank.

We can only continue to succeed as a club thanks to the massive help and efforts from our many fantastic volunteers. Across all age groups, without them we would not be able to function and perform as well as we do and we are so incredibly grateful. We are however always in need of additional help, so if you would like to get involved in the Club in any way, please reach out and let us know. Without volunteers we cannot operate as a club!

We would also like to thank those who have ended their volunteering roles with the Club during the last year and wish them all the best in the future.

**Ellon Rugby Club (SCIO)**  
**Trustees' report (continued)**  
**for the year ended 30 June 2025**

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**Senior Rugby**

Despite losing the first 2 league games, 7 wins in the league and 1 further defeat to Highland 2nd xv away from home, we along with Aberdeenshire entered the play-off stages to reach National 4. Disappointingly, Aberdeenshire made the decision to withdraw from the competition. This resulted in the 2 Midlands Clubs (Blairgowrie & Perthshire) awarded full points, leaving Ellon trailing them both by 10 points before a pass was made. Despite this and the initial loss away to Perthshire, the squad rallied with wins away at Blairgowrie and home against Perthshire, leaving the final match of the season against Blairgowrie at home to determine who would be playing national league rugby in Season 2025/26. A solid performance, cheered by a fantastic home support resulted in a 46 – 22 win and promotion.

The season could have also resulted in a trip to Murrayfield to play in the National Shield Final. However, despite a gutsy performance away to Lenzie in horrendous conditions a single point separated both teams at the end of the semi-final, with Ellon losing 15 – 14 to the team that would go on to convincingly beat East Kilbride in the final.

Despite the above successes, the prior season's issues with player availability continued with work rotations, other work commitments and commitment to training hampering the progress of the squad over the season. The availability of 1st xv regulars has continued to give more opportunities for developing younger players quicker, with many 1st xv club debuts by our own youth players over the season. This will hopefully continue to strengthen the squad for future seasons.

**Girls' Rugby**

In our Girls Youth section, we continue to show success with girls nominated for either Caledonian U16 or U18 representation being selected for the North squad, with one progressing to selection for the U18 Scotland Development Squad Programme.

The youth girls continue to link up with their counterparts from both Garioch and Deeside Rugby Clubs for both joint training sessions and playing matches to ensure meaningful numbers. There is a fantastic coaching team for the girls to strengthen and broaden their training experience, with continued focus on strength and conditioning with a dedicated coach to tailor each girl's plans to them. Our Head coach has also focussed very much on building good relationships between our Club and all the local clubs with female players. With recruitment of girls across junior and youth, the club is firmly behind the continued growth of our girls' section aiming for achieving the return of competitive youth girls' rugby at the club for each age grade. Forward thinking from the Head coach to further change training to include U12 girls as an alternative or in addition to mixed training has been hugely successful. We have seen this year our U14 girls regularly play as an Ellon squad as well.

**Youth Section (under 13 – under 18)**

The club continues to have a thriving youth section, being able to field competitive teams across the full range of age groups. This was the second year of competing in the National Two All Club league with our youth teams at U15, U16 and U18 all producing outstanding performances and some good results too which, was a great stepping stone for the second year. In terms of competition results in season 2024-25, both the U13 and U14 teams had fantastic league performances and both getting into their respective semifinals in the Culblean Challenge. Our U16s making it to the Quarter Final of the National cup travelling to fantastic hosts Hawick then finally winning the U16 Quaich against Huntly at finals day in Aberdeen!

We were also incredibly proud to have representation in the Caledonia region U16 squad. We also had 5 youth players play for the Scottish Touch Academy team at U15 and U18.

The whole youth section continued to train as one group throughout the summer, with the sessions evolving from last year by including S&C sessions as well as working on basic skills. These sessions were well attended and along with the obvious benefit of improving the skills of the players, it had the added bonus of mixing the different age groups together resulting in the cross working of coaches and continuing to develop the 'One Club' mentality we want to achieve.

**Ellon Rugby Club (SCIO)**  
**Trustees' report (continued)**  
**for the year ended 30 June 2025**

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We also continue to see good numbers of players from Ellon being involved in both the Player Development Hubs and the regional squads, a testament to the skill of our players and the dedication of the club coaches. We are actively developing relations with Caledonia coaches to create further opportunities for our players at regional level and to support coach development.

We are continuing to see strong numbers of players moving from our U18 team transition into our Senior XV as active players, demonstrating the pathway for our own talent to represent the Club.

**Junior Section (age 4 – primary 7)**

April 2025 saw Ellon again host the biggest Junior Festival in the North of Scotland with over 650 kids from different clubs taking part in yet again a superbly organised event. The organising team once again used many of our Ellon youth players to officiate, score and volunteer during the day. This was again not only hugely beneficial to our junior coaches and volunteers, allowing them to manage their teams on the day, but also to the youth players, giving them exposure to officiating and co-ordinating the event. The junior section continues to thrive and grow. They have maintained the desire to travel this year, to give the kids opportunities to play new and different teams which has gone on to build new club relationships. Across the section all teams performed well, with loads of fun and lots of brilliant rugby played developing those early rugby skills. Across all age bands in the Junior section, we maintain a high level of both coaches and additional volunteers who deserve special mention as they are critical to ensuring the success of this section and making sure our youngest players are enjoying themselves.

**Development Officer**

We have been successfully working with a third-party rugby coaching provider, Big Rig Rugby to deliver all three Junior rugby camps during each of the school holidays, delivery of all of the primary school and secondary school rugby sessions and also start to deliver Coach CPD sessions to develop our club coaches. We had some funding toward delivery of school sessions from the SRU however the last 3 year partnership agreement expired in May 2025. We have now been offered a new Partnership agreement which as of AGM date has not been formally reviewed by the Trust.

**Financial review**

Ellon Rugby Club SCIO generated a surplus for the year of £18,387 (2024: deficit of £4,778) which was transferred to Reserves. Total receipts were £145,496 (2024: £140,987). Income from Membership fees was £39,761 (2024: £37,626) and match fees was £15,645 (2024: £16,296). Further details are set out in the attached accounts.

*Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees believe it is prudent to maintain a figure in reserves to allow for emergencies and unforeseen circumstances. This figure is in addition to restricted funds received which have not been expensed and funds specifically set aside for identified projects including equipment and capital purchases. The Trustees believe an appropriate reserve figure taking into account The Club's current activities is £15,000. The reserve figure will be reviewed annually to take into account any changes in the Club's circumstances.

As a result of the surplus for the year of £18,387 (2024: deficit of £4,778), the Club held reserves of £61,094 (2024: £42,707) at the year end of which £60,094 (2024: £37,939) was unrestricted.

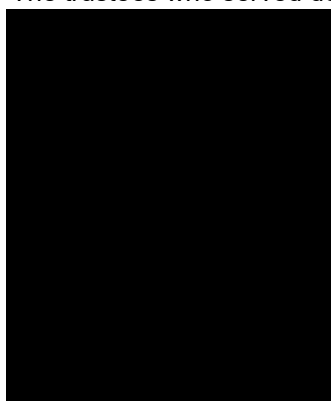
**Ellon Rugby Club (SCIO)**  
**Trustees' report (continued)**  
**for the year ended 30 June 2025**

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**Structure, governance and management**

Ellon Rugby Club SCIO ("the Club") was registered as a charity in Scotland on 16 November 2015 with registration number SC046135. Its principal address is the Meadows Sports Centre, Meadows Way, Ellon, AB41 9QJ. Prior to the registration of the SCIO, Ellon Rugby Club had operated at the same location since 1977. The assets of Ellon Rugby Club were transferred to the Ellon Rugby Club SCIO and the activity of the SCIO began on 1 July 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:



(Resigned 8 September 2025)

(Appointed 18 November 2024)  
(Appointed 18 November 2024)

***Recruitment and appointment of trustees***

Eligibility and appointment of trustees is set out in detail in the Club's Constitution.

The charity must have a minimum of 5 and maximum of 11 trustees. Any Full Member of Ellon Rugby Club is eligible to be appointed as a trustee.

At an Annual General Meeting, any Full Member may nominate any other Full Member to be appointed as a Trustee. In addition, the Board of Trustees may appoint any Full Member as a trustee at any time.

At an Annual General Meeting, all Trustees must retire as trustees and may be re-elected.

The trustees' report was approved by the Board of Trustees.



Trustee

10 November 2025



**Ellon Rugby Club (SCIO)**  
**Independent examiner's report**  
**to the trustees of Ellon Rugby Club (SCIO)**

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I report on the financial statements of the charity for the year ended 30 June 2025, which are set out on pages 7 to 15.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

**Independent examiner's statement**

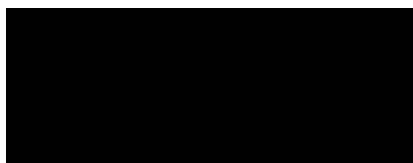
In the course of my examination, no matter has come to my attention

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



James Milne  
Chartered Accountants  
5 High Street  
Inverurie  
AB51 3QA  
11 November 2025

**Ellon Rugby Club (SCIO)**

**Statement of financial activities**  
**including income and expenditure account**

**for the year ended 30 June 2025**

		<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total 2025 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
Notes							
<b>Income from:</b>							
Donations and legacies	<b>2</b>	74,283	6,000	80,283	96,019	11,018	107,037
Charitable activities	<b>3</b>	41,104	-	41,104	14,830	-	14,830
fundraising activities	<b>4</b>	24,109	-	24,109	19,120	-	19,120
		<u>139,496</u>	<u>6,000</u>	<u>145,496</u>	<u>129,969</u>	<u>11,018</u>	<u>140,987</u>
<b>Total income</b>							
<b>Expenditure on:</b>							
Raising funds	<b>5</b>	19,969	-	19,969	21,169	-	21,169
Charitable activities	<b>6</b>	97,372	9,768	107,140	113,846	10,750	124,596
		<u>117,341</u>	<u>9,768</u>	<u>127,109</u>	<u>135,015</u>	<u>10,750</u>	<u>145,765</u>
<b>Total expenditure</b>							
<b>Net income/(expenditure) and movement in funds</b>							
		22,155	(3,768)	18,387	(5,046)	268	(4,778)
<b>Reconciliation of funds:</b>							
Fund balances at 1 July 2024		37,939	4,768	42,707	42,985	4,500	47,485
		<u>60,094</u>	<u>1,000</u>	<u>61,094</u>	<u>37,939</u>	<u>4,768</u>	<u>42,707</u>
<b>Fund balances at 30 June 2025</b>							

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

**Ellon Rugby Club (SCIO)**  
**Statement of financial position**  
**as at 30 June 2025**

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Cash at bank and in hand		61,094		42,707	
		<u>          </u>		<u>          </u>	
<b>Net current assets</b>			61,094		42,707
			<u>          </u>		<u>          </u>
<b>The funds of the charity</b>					
Restricted income funds	13		1,000		4,768
Unrestricted funds	14		60,094		37,939
			<u>          </u>		<u>          </u>
			61,094		42,707
			<u>          </u>		<u>          </u>

The financial statements were approved by the trustees on 10 November 2025

Trustee

Trustee

**Ellon Rugby Club (SCIO)**  
**Notes to the financial statements**  
**for the year ended 30 June 2025**

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**1 Accounting policies**

**Charity information**

Ellon Rugby Club (SCIO) was registered as a charity in Scotland on 16 November 2015 with registration number SC046135. Its principal address is Meadows Sports Centre, Meadows Way, Ellon, AB41 9QJ.

**1.1 Basis of preparation**

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**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. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**Ellon Rugby Club (SCIO)**  
**Notes to the financial statements (continued)**  
**for the year ended 30 June 2025**

**1 Accounting policies (continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**2 Income from donations and legacies**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total 2025 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
Donations and gifts	1,502	-	1,502	2,406	1,018	3,424
SRU funding	17,375	6,000	23,375	39,691	10,000	49,691
Membership fees	39,761	-	39,761	37,626	-	37,626
Match fees	15,645	-	15,645	16,296	-	16,296
	<u>74,283</u>	<u>6,000</u>	<u>80,283</u>	<u>96,019</u>	<u>11,018</u>	<u>107,037</u>

**3 Income from charitable activities**

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
<b>Club activities and events</b>		
Festivals and rugby camps	7,403	7,740
Sponsorship and advertising	28,430	2,500
Provision of international tickets	5,271	4,590
	<u>41,104</u>	<u>14,830</u>

**Ellon Rugby Club (SCIO)**  
**Notes to the financial statements (continued)**  
**for the year ended 30 June 2025**

**4 Income from fundraising activities**

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Annual Dinner Dance	4,390	4,567
Other Club events	3,250	2,616
Catering	10,430	7,462
Sale of Club merchandise	6,039	4,475
	<hr/>	<hr/>
Fundraising activities	24,109	19,120
	<hr/> <hr/>	<hr/> <hr/>

**5 Expenditure on raising funds**

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
<b>Fundraising activities</b>		
Annual Dinner Dance	4,094	4,026
Other Club events	2,135	2,423
Catering	9,210	8,788
Club merchandise	3,069	4,521
Staff costs	1,461	1,411
	<hr/>	<hr/>
	19,969	21,169
	<hr/> <hr/>	<hr/> <hr/>

**Ellon Rugby Club (SCIO)**  
**Notes to the financial statements (continued)**  
**for the year ended 30 June 2025**

**6 Expenditure on charitable activities**

	<b>Charitable activities 2025 £</b>	<b>Charitable activities 2024 £</b>
<b>Direct costs</b>		
Staff costs	51	24,330
Pitch hire	28,012	27,523
Facilities maintenance	5,888	4,546
Travel expenses	16,355	15,483
Training equipment and match kit	21,413	32,219
Physio expenses	1,635	1,663
Coaching and education	9,542	1,876
Other Club activities	3,561	5,715
Advertising and marketing	861	957
International tickets	5,472	4,103
Administration charges	1,688	1,413
Finance charges	3,000	2,845
	<u>97,478</u>	<u>122,673</u>
<b>Share of support and governance costs (see note 7)</b>		
Governance	9,662	1,923
	<u>107,140</u>	<u>124,596</u>
<b>Analysis by fund</b>		
Unrestricted funds	97,372	113,846
Restricted funds	9,768	10,750
	<u>107,140</u>	<u>124,596</u>

**7 Support costs allocated to activities**

	<b>Charitable activities 2025 £</b>	<b>Total 2024 £</b>
Governance	9,662	1,923
	<u>9,662</u>	<u>1,923</u>

**Ellon Rugby Club (SCIO)**  
**Notes to the financial statements (continued)**  
**for the year ended 30 June 2025**

**7 Support costs allocated to activities (continued)**

	<b>2025</b>	<b>2024</b>
	£	£
<b>Governance costs comprise:</b>		
Legal and professional	6,000	-
Subscriptions	3,586	1,768
Meeting costs	76	155
	<u>9,662</u>	<u>1,923</u>

**8 Net movement in funds**

<b>2025</b>	<b>2024</b>
£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

-	-
<u>          </u>	<u>          </u>

**9 Trustees**

None of the trustees received any remuneration or benefits from the charity during the year.

██ £158 (2024: nil) during the year in respect of employment income.

**10 Employees**

The average monthly number of employees during the year was:

<b>2025</b>	<b>2024</b>
Number	Number
2	2
<u>          </u>	<u>          </u>

**Employment costs**

<b>2025</b>	<b>2024</b>
£	£

Wages and salaries	1,512	25,741
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

**11 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.



# Ellon Rugby Club (SCIO)

## Notes to the financial statements (continued)

for the year ended 30 June 2025

### 12 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 13 Restricted funds

The incoming funds of the charity include restricted funds comprising the following unexpended balances of donations, grants and fundraising held on trust for specific purposes:

	At 1 July 2024 £	Incoming resources £	Resources expended £	Transfers £	At 30 June 2025 £
SRU: Development Officer	-	6,000	(6,000)	-	-
Age group tours and events	1,000	-	-	-	1,000
Other restricted donations	3,768	-	(3,768)	-	-
	<u>4,768</u>	<u>6,000</u>	<u>(9,768)</u>	<u>-</u>	<u>1,000</u>
<b>Previous year:</b>	<b>At 1 July 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 30 June 2024 £</b>
SRU: Development Officer	-	10,000	(10,000)	-	-
Age group tours and events	2,395	-	(750)	(645)	1,000
Other restricted donations	2,105	1,018	-	645	3,768
	<u>4,500</u>	<u>11,018</u>	<u>(10,750)</u>	<u>-</u>	<u>4,768</u>

### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2024 £	Incoming resources £	Resources expended £	At 30 June 2025 £
General funds	<u>37,939</u>	<u>139,496</u>	<u>(117,341)</u>	<u>60,094</u>

**Ellon Rugby Club (SCIO)**  
**Notes to the financial statements (continued)**  
**for the year ended 30 June 2025**

**14 Unrestricted funds (continued)**

<b>Previous year:</b>	<b>At 1 July 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 30 June 2024</b>
	£	£	£	£
General funds	42,985	129,969	(135,015)	37,939
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**15 Analysis of net assets between funds**

	<b>Unrestricted funds 2025</b>	<b>Restricted funds 2025</b>	<b>Total 2025</b>
	£	£	£
<b>At 30 June 2025:</b>			
Current assets/(liabilities)	60,094	1,000	61,094
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>60,094</u>	<u>1,000</u>	<u>61,094</u>
	<u>          </u>	<u>          </u>	<u>          </u>
	<b>Unrestricted funds 2024</b>	<b>Restricted funds 2024</b>	<b>Total 2024</b>
	£	£	£
<b>At 30 June 2024:</b>			
Current assets/(liabilities)	37,939	4,768	42,707
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>37,939</u>	<u>4,768</u>	<u>42,707</u>
	<u>          </u>	<u>          </u>	<u>          </u>

**16 Related party transactions**

There were no disclosable related party transactions during the year (2024 - none).