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# BRECHIN RUGBY FOOTBALL CLUB

Scottish Charitable Incorporated Organisation: No SC046872



## **Annual Report & Financial Statement** **1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025**

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## Introduction

The club experienced no major issues this season except in the recruitment of new players, meaning that all training, matches, functions and other non-rugby-related external fundraising activities continued as per normal. The junior teams all performed well in tournaments throughout the season again teaming up with Arbroath Rhinos in all competitions due at times to lack of player numbers. All our Junior teams (micros, P4/5's and P6/7's) have played well winning many games played in tournaments against far larger clubs this season despite lack of players at times. We have also continued with the autistic rugby sessions at the club facilitated by the Strathmore Rugby Trust. We have also facilitated training sessions for different Strathmore rugby teams during periods of poor weather conditions and allowed our facilities to be used to host games when pitch conditions at Strathmore Rugby club were unplayable. The Strathie Sharks U18/s Team have in particular utilized our facilities most for both competitive games and training in what has been one of the coldest and wet seasons on record with extensive flooding throughout the region. In the following sections we will break down all the activities separately.

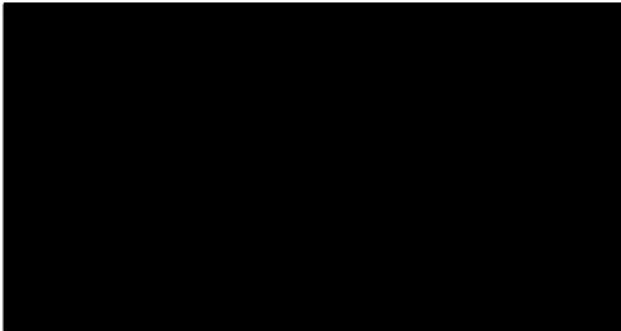
## Trustees and Committee Members Annual Report

George Strachan has continued into his third season as Chairman after being elected initially in September 2022 and all the existing main Committee members (Treasurer [REDACTED]) were re-elected at this year's AGM held in August 2024. In addition to the main committee members, we also elected a new events committee organiser [REDACTED] and a new Child protection officer [REDACTED]. The trustees were unchanged since the previous AGM in 2024.

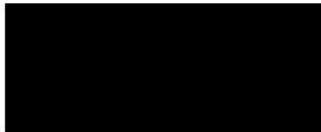
The day-to-day running of the club is undertaken by the committee members with the trustees only being consulted on decisions of major significance.

### *Trustees*

*Committee Members*

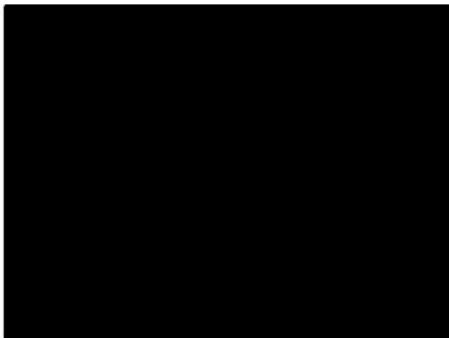


*Club Ambassadors*

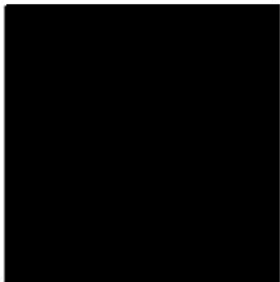


*Contact Addresses*

Charity Contact Address



Independent Examiner



## *Who are we?*

Brechin Rugby Football Club is a Scottish Charitable Incorporated Organisation (SCIO) and it was registered in its current form on 29<sup>th</sup> September 2016.

Our Organisation's purposes are:

- The public participation of rugby union football for all members of the club.
- Membership of appropriate leagues for the purposes of establishing regular competitive for the clubs representative teams.
- Provision of training and playing facilities.
- Promoting and maintaining the highest standards of technical competence and safety in the sport.
- Upholding the laws of the sport, providing equal opportunities and the promotion of Rugby Football Union within the local community.

## *Foreword by the chairman*



Welcome to Brechin Rugby Club's Annual Report for season 2024/25. The Annual Report is the ideal opportunity to reflect on all the hard work undertaken by our volunteers during the financial Year.

The season 2024/25 was my third year in the role of chairman and the time seems to have flown by so quickly. Aided by a core of volunteers and club officials I have continued to enjoy my role at the club and have implemented many of the outstanding issues I felt the club has needed to address as it moves forward in challenging times both financially and operationally in the current climate.

Despite seeing a drop in membership levels in the junior teams, and financial stress to many parents of potential future players due to the current economic climate we are still undertaking numerous recruitment drives by various means to try to increase club membership for both players and coaches and are also visiting local schools to help introduce rugby to the younger generation. Unfortunately, with limited coach availability during the school week we can only manage to



periodically visit the local schools. This is why we are also in the process of liaising with the SRU to see if we can combine coaching resources with other local rugby clubs to help develop the sport withing local schools. Despite the challenges of recruitment, we have continued our relationship throughout the season with Abroath Rugby Rhinos to provide competitive teams at tournaments to make up for lack of players at times during the season.

We have managed to field our own junior teams (Micros, P4/P5 and P6/P7 age grades) throughout the season supplemented at times by Arbroath players and they all have performed well winning most of the games they have played in. There have been a couple of tournaments though during the holiday periods the lack of players in attendance from all competing teams in the Angus area meant that the P6/7 team players found themselves being incorporated into barbarian teams in order to get sufficient game time.

I would also like to thanks our dedicated coaching team who have given their spare time willingly in all weather conditions to help the kids develop their rugby skills.

Finally, I would like to thank all the Players, Guardians, Parents, coaches, Committee members and Trustees at the club, without your continued commitment to the club, we wouldn't be where we are today.

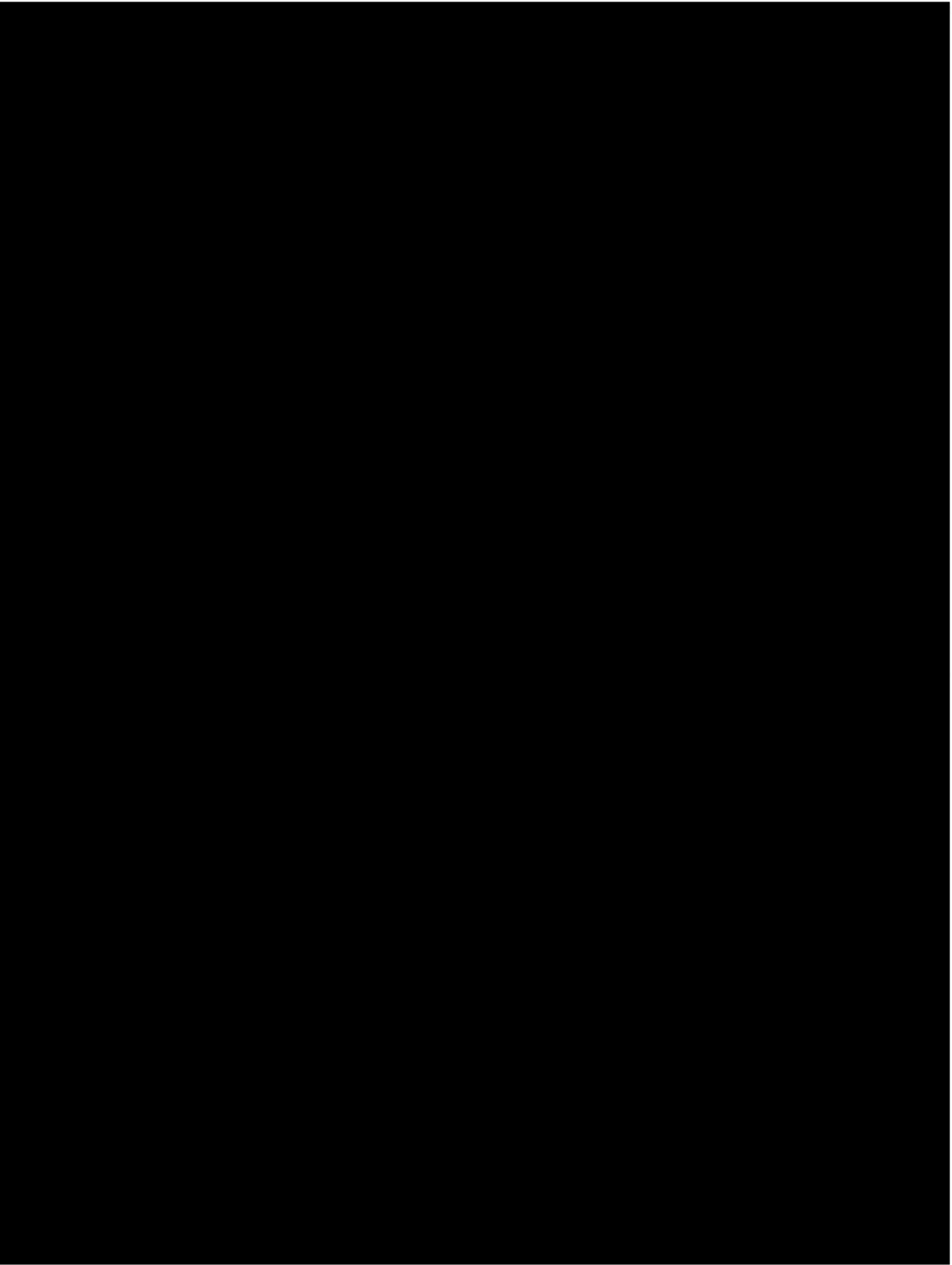


### *Our Year at a Glance*

The 2024/2025 season was once again dominated by the weather conditions which has seen the club battle against a cold winter and heavy prolonged rain in the autumn period which has led to some very wet training sessions at times and training numbers at times reflected this.

The club hosted two successful junior tournaments during the season and one Brechin Bruce over 35's games However, in addition we also allowed Arbroath RFC and Strathmore Rugby Club teams to train on our pitch when poor weather conditions meant that their own pitches were unplayable. We have also continued to provide Autistic rugby at the club

We also held a successful fun day at the club in September 2024 which raised funds for the club.







We have also allowed our facilities to be used for Strathmore Rugby Club training sessions and also the newly reformed Arbroath RFC team to train under floodlights during the weekdays over the winter period.

### ***Donations***

Donations were received from the following during the financial year

July 24 – assisting at Angus Show as a fundraising event - £1500

Aug 24 – Private donation towards club development fund - £800

### ***Fundraising***

Aug 24 – fun day - fundraising event at rugby club – total raised £495.30

Oct 24 – fundraising at club - £1040

Started up weekly Bonus Ball draw to raise funds

### ***Donations to Local Community***

Donations made to the local community during the financial year

No financial donations awarded this financial year as our coaches used up their company holiday entitlements to attend local nurseries/ primaries/ local secondary school to run free rugby sessions. We also donated equipment to both nurseries and primary schools.

### ***The Future***

The immediate future is to increase player membership and recruit more coaches and volunteers at the club and also to try and get a temporary club house installed at the ground to help as a warm hub for both parents and members to use during games or training sessions.

### ***Appointment of Trustees***

Trustees are recruited at the Annual General Meeting. The Office Bearers are elected at the Annual General Meeting but they may be co-opted throughout the year.

### ***Trustees Remuneration and Expenses***

There has been no remunerations to Charity Trustees during the period of 01/04/2024 and 31/03/2025.

### ***Financial Review***

The results for the period are set out in the attached accounts. The results show income of £12,659 (£17,716 2024) expenditure of £15,171 (£18,490 2024) a deficit of £2,512 leaving unrestricted funds of £43,743 and restricted funds of £557.

### ***Reserves Policy***

The Trustees are considering a reserves policy to continue the development of the club for a period of time.

The trustees are responsible for the strategic direction and planning of the charity.

### ***Assets***

The following assets belong to the club at present:

Rugby Posts	Septic Tank
Scrum Machine	Steel shipping container – 40 ft
Steel shipping container – 20 ft	Portacabin/ Admin Block
Two Shower /Subsistence Units	Fencing/Gates
Grasshopper Ride on Mower 430D	Floodlights
Septic Tank	

### **APPROVAL**

This report was approved by the Trustees on the 2<sup>nd</sup> June 2025 and signed on their behalf by:



02/06/25 Date

Brechin Rugby Football Club SCIO – SC046872

# Independent Examiners Report

**BRECHIN RUGBY FOOTBALL CLUB SCIO - SC046872**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the accounts of the charity for the period 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025 which are set out on pages 11-15.

### **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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity Trustees consider that the audit requirement of the Regulation 10(1) (d) of the Accounts Regulations does not apply.

It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act 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 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 following requirements have not been met: - To keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and - To prepare accounts with accuracy in accordance with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations.

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

## Statement of Receipts and Payments

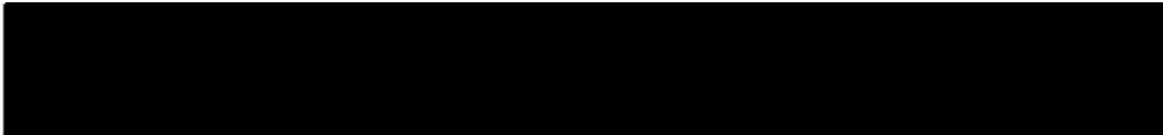
	2025 £	2025 £	2025 £	2024 £
	Unrestricted	Restricted	Total	Total
<b>Receipts</b>				
Donations	1,500	800	2,300	5,648
Grants	4,153	0	4,153	3,029
Trading	1,421	0	1,421	3,591
Fundraising	2,159	0	2,159	2,675
Other Fees	2,626	0	2,626	2,773
<b>TOTAL RECEIPTS</b>	<b>11,859</b>	<b>800</b>	<b>12,659</b>	<b>17,716</b>
<b>Payments</b>				
Charitable Activities	12,608	2,047	14,655	15,208
Trading	0	0	0	2,773
Donations	0	0	0	309
Governance	200	0	200	200
Fundraising Expense	316	0	316	200
<b>TOTAL PAYMENTS</b>	<b>13,124</b>	<b>2,047</b>	<b>15,171</b>	<b>18,490</b>
Surplus/Deficit	-1,265	-1,247	-2,512	-774

Statement of Balances

		2025 £	2025 £	2025 £	2024 £
		Unrestricted	Restricted	Total	Total
Funds Reconciliation					
Balance as at 01 April		45,008	1,804	46,812	47,586
Surplus/Deficit		-1,265	-1,247	-2,512	-774
		43,743	557	44,300	46,812
Bank Balance Balance	Main	43,643	557	44,200	46,712
	Cash	100	0	100	100
		43,743	557	44,300	46,812
Liabilities					
		200	0	200	200
Independent Examination Fee		200	0	200	200
Asset Value		non inclusive	33,788		

APPROVAL

This report was approved by the Trustees on the 2<sup>nd</sup> June 2025





## Notes to the Accounts

### 1. Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with:

- a) The Charities & Trustees Investment (Scotland) Act 2005
- b) The Charities Accounts (Scotland) Regulations 2006 (as amended).

### 2. Fund Accounting

- a) Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.
- b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for a specific purposes.
- c) Any purposes are set out below in the further notes

### 3. Taxation

- a) The charity is not liable to corporation tax or capital gains tax on its charitable activities
- b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

### 4. Transactions with trustees and related parties

- a) No remuneration was paid to trustees or any persons connected with them during the year (2023-2024£nil)
- b) No travelling expenses were reimbursed to trustees during this period.

Notes to the Accounts cont'd

1. Donations

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Brechin Community Cinema	0	0	0	1,113
	0	0	0	1,000
	0	800	800	800
Angus Show	1,500	0	1,500	1,275
Caledonian Railway	0	0	0	0
Rugby Camp	0	0	0	0
Small Donations	0	0	0	1,460
	1,500	800	2,300	5,648

2. Grants

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Scottish Rugby Union	4,153	0	4,153	2,529
Local Giving	0	0	0	500
	4,153	0	4,153	3,029



## Notes to the Accounts cont'd

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