



Garioch Rugby Football Club SCIO
SCO49855

TRUSTEE ANNUAL REPORT

1st July 2024 – 30th June 2025

20th March 2026

Index

1. Trustees Report

2. Annual Accounts

Trustees Report

The Club (Garioch Rugby Football Club SCIO), a Full Member of the Scottish Rugby Union, has a membership of over 850 providing rugby for all.

OBJECTIVE

The primary objectives of the club are

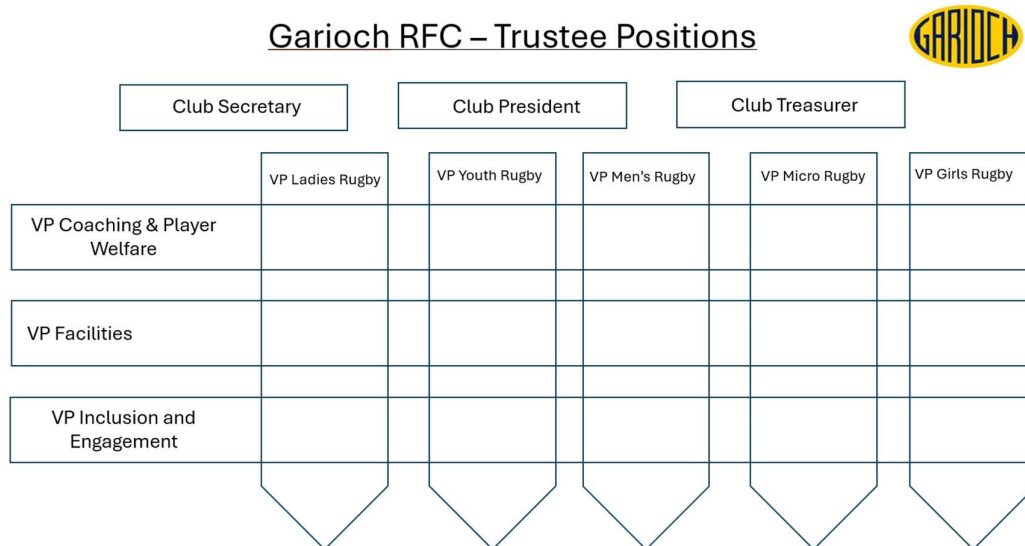
- 1.) To increase participation in sport through Rugby in and around Kellands Park in Inverurie.
- 2.) Support and Develop teams at all levels, working in partnership with the Scottish Rugby Union to develop and apply best practice.
- 3.) To provide the best coaching available to give the opportunity for individual players and teams to reach their full potential.
- 4.) To look after the welfare of all members
- 5.) Encourage social inclusion and engagement in the game and club related activities.
- 6.) Provide and develop facilities in pursuance of the above.

CLUB STRUCTURE

The organisation comprises of **Members** (any individual 16 or over who is a fee-paying player or supporter of the club, or the responsible person of an individual under 16) who have the right to attend meetings, appoint Trustees, and agree changes to the constitution.

The **Charity Trustees** are appointed and accountable to members, meet not less than 6 times a year to develop and take forward the business of the Club in pursuance of its' charitable objectives.

The matrix below shows the current management structure of the Club and Trustee Positions, each of which has a role profile.



Trustee appointments are for a 3-year period, with a 1/3rd of the Charity Trustees voted for appointment/reappointment each year, providing stability and continuity.

The current Charity Trustees are

Club President – Peter Grant (appointed 13/1/2020)

Club Secretary – Will Hazell (appointed 27/1/2025)

Club Treasurer – Peter Grant (appointed 13/1/2020)

Director of Ladies Rugby – Jess Silcocks (appointed 13/1/2020)

Director of Men's Rugby – Andrew Wright (appointed June 2020 – Resigned July 2025)

Director Youth Girls Rugby – Anna Newsome (appointed 27/4/2022)

Director of Youth Boys Rugby – Derek Evans (appointed 27/10/2020)

Director of Micro Rugby – Graham Lamb (appointed 19/7/2024)

Director of Coaching & Player Welfare - Dave Duguid (appointed 27/1/2025)

VP Facilities – Gareth Falls (appointed 26/8/2024)

VP Inclusion & Engagement – Kim Jamieson (resigned 13/10/2024)
- Vacant

Trustee Interests: In addition to her trustee role, Kim Jamieson managed and delivered the social media content for the Club for which she received payment of £260 prior to her resignation.

ACHIEVEMENT OF OBJECTIVES

The Club continues to work on activities in furtherance of its charitable objectives.

OBJECTIVE 1 – Increasing participation in Sport

The Club continued its partnership agreement with the SRU, employing a full time Senior Development Officer, supplemented by 4 part-time Community Coaches, delivering rugby within Inverurie, Old Meldrum, and Kemnay Academies, and catchment Primary Schools.

Promoting sport for all, with growing numbers of players, particularly within the Youth Sections, in the Youth Girls with the establishment of U14, U16 and U18 teams; and with Youth Boys where teams are being fielded at U18 and below independently. Overall club membership has continued to grow, with registered players increasing to 612 with an increasing proportion 35% (26%) of Women & Girls.

OBJECTIVE 2 – Supporting and Developing teams in Partnership with the SRU

The Club works as an SRU member club to provide appropriate opportunities for players to participate in Rugby. Support is provided through Travel assistance to away games, medical cover, physiotherapy, playing kit and equipment, and suitable playing and changing facilities.



The Garioch Ladies competed in the Scottish Premiership during the 2024/25 year, with two players making the Scotland U20 team. The Men's team finished as runners up in their Regional Section of the Caledonia 2 League.

At youth level, 8 girls were part of the Scottish Girls U18 team. The Boys also achieved success with 3 players selected for the Caledonia U18 squad, with a further 1 at U16 and U15. The Club were pleased to acknowledge former players progressing, with 1 part of the Scotland U18 squad, whilst another is progressing through the professional ranks with the Glasgow Warriors.

The mini and micro sections of the Club train twice a week, and compete in a number of festivals over the season, including yet another very successful tournament at Garioch RFC which saw over 750 players take part.

Objective 3 – Provide the best Coaching.

Coach CPD is provided through the year and at the Club annual coaching conference. The Club strives to continually improve the coaching team, working with third parties as appropriate, sharing knowledge and collaboration to meet player and team development. This has been bolstered by the recent employment of a Senior Club Coach, to support the CPD of coaches.

The Club has 50 registered coaches, including an increasing number (24%) of female coaches.

Objective 4 – Member Welfare

The club recognises all aspects of welfare, from the provision of first-aiders and access to Physiotherapy, to mental wellbeing.

- 100% compliance with minimum coaching standards and PVG checks.
- First Aid training kept up-to-date, and supplies and equipment maintained.
- Subsidised Physiotherapy Provision for all players provided.
- Trustees receive regular reports on SCRUMS injuries, for attention/action.

Trustees proposing creation of dedicated player welfare position on Board, to ensure adequate network of support across the club, and to ensure that it is adequate given the number of sections and players supported.

Objective 5 – Encourage of social inclusion and engagement.

The club continues to promote rugby for all via social media. The Club has rugby provision to anyone, regardless of gender or ability, from Micros aged 4, to Walking Rugby.

Objective 6 - Provide and develop facilities in pursuance of the above.

The club facilities currently (all of which are owned by Aberdeenshire Council) comprise of Clubhouse with bar and kitchen, changing rooms x3, storage, first aid room and referee changing. External there are 2 playing pitches and a floodlit training area.

The clubhouse is in a poor state of repair. Work on a project for the re-construction of a new facility to become the Garioch Rugby Community Hub continues, which will not only

accommodate the SCIO's needs, but those of the wider community to provide a mutually beneficial and sustainable building. Planning permission was obtained in November 2024, for the proposed facility, enabling the project to move to the next stage including design development and community asset transfer. Agreement has been obtained for the transfer of the existing facilities on a long term lease, the details of which are currently being concluded.

FINANCE & POLICY ON RESERVES

The club aims to maintain sufficient unrestricted funds within the current account so as to cover 3 months of operating costs (circa £28k), and is working over the medium term to achieve this.

The Club generated a surplus of £9,485 in 2024/25 financial year (2023/24 - £413 Surplus). However costs incurred included £2,652 in relation to the development of facilities (planning fees) in relation to the Garioch Rugby Community Hub proposals.

Examiner's Report to the Trustees of Garioch Rugby Football Club SCIO

I report on the accounts of the charity for the year ended 30th June 2025 which are set out on pages 3 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 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 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 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Dai Warren



Relevant Professional qualification/professional body: FCCA

Address: 28 Crossover Road, Inverurie, AB51 4SJ

Date: 24 March 2026

Garioch Rugby Football Club SCIO

SCO49855

Statement of Financial Activities Garioch RFC SCIO For the year ended 30 June 2025

	Notes	2025 Total Funds	2024 Total Funds
Income from:			
Member Contributions	1	55,580	52,633
Governing Body Support	2	53,079	53,125
Sponsorship & Grants	3	10,642	24,840
Fundraising Income	4	39,352	49,207
Other Income	5	1,729	19,415
Interest receivable		458	790
Total income		160,840	200,011
Expenditure on:			
Charitable Activities	6	116,642	144,768
Fundraising Costs	8	32,061	38,489
Clubhouse Development	9	2,652	16,341
Total expenditure		151,355	199,598
Net movement in funds for the year		9,485	413
Reconciliation of funds:			
Fund balances brought forward		111,154	120,639
Fund balances carried forward		120,639	121,052

Balance Sheet
Garioch RFC SCIO
As at 30 June 2025

	<u>Notes</u>	2025 £	2024 £
Fixed assets			
Tangible assets		-	
Current assets			
Stocks	13	7,659	9,272
Debtors	14	21,958	11,689
Cash at bank and in hand		<u>122,019</u>	<u>117,077</u>
		151,635	138,038
Liabilities			
Creditors: amounts falling due within one year	15	<u>(30,997)</u>	<u>(26,885)</u>
Net current assets		120,639	111,154
Total net assets		<u>120,639</u>	<u>111,154</u>
The funds of the charity			
Unrestricted funds			
. General fund	17	16,737	11,154
Restricted funds	17	<u>103,902</u>	<u>100,000</u>
Total charity funds		<u>120,639</u>	<u>111,154</u>

Statement of Cash Flows
Garioch RFC SCIO
For the year ended 30 June 2025

	2025
	£
Cash flows from operating activities:	
Net cash (used in) provided by operating activities	4,942
Cash flows from investing activities:	
Purchase of tangible fixed assets	-
Net cash used in investing activities	-
Change in cash and cash equivalents in the year	4,942
Cash and cash equivalents at 1 July 2024	117,077
Cash and cash equivalents at 30 June 2025	122,019

A Reconciliation of net movement in funds to net cash provided by operating activities	
	2024
	£
Net movement in funds (as per the statement of financial activities)	9,485
Adjustments for:	
Decrease (increase) in Stock	1,613
Decrease (increase) in debtors	(10,269)
Increase (decrease) in creditors	4,112
Net cash (used in) provided by operating activities	4,942

B Analysis of cash and cash equivalents	2024
	£
Cash at bank and in hand	122,019
Total cash and cash equivalents	122,019

Notes to the Accounts

Garioch RFC SCIO

For the year ended 30 June 2025

Note 1 Member Contributions

	2025	2024
	Total Funds	Total Funds
Supporter Fees	54,760	52,143
Other Supporter Contributions	820	490
2024 Total funds	55,580	52,633

Note 2 Governing Body Support

	2025	2024
	Total Funds	Total Funds
Club Investment Fund	14,036	17,632
Rugby Development Support	10,000	10,000
Travel Support	28,222	21,493
Other Grants	821	4,000
2024 Total funds	53,079	53,125

Note 3 Sponsorship & Grants

	2025	2024
	Total Funds	Total Funds
Sponsorship	9,000	24,840
Other Grant income	1,642	-
2024 Total funds	10,642	24,840

Note 4 Fundraising Activities

	2025	2024
	Total Funds	Total Funds
Fundraising Events	15,379	21,787
Other Fundraising Activities	23,973	27,421
2024 Total funds	39,352	49,207

Note 5 Other Income

	2025	2024
	Total Funds	Total Funds
Tour Income	1,729	19,415
	-	-
2024 Total funds	1,729	19,415

Notes to the Accounts
Garioch RFC SCIO
For the year ended 30 June 2025

Note 6 Expenditure on charitable activities

	2025	2024
	Total Funds	Total Funds
Rugby Development - Wages	19,197	25,004
Rugby Development - Other Costs	1,985	679
Coaching Costs	6,326	7,995
Playing & Equipment	24,362	16,937
Travel	34,262	34,618
Other Costs	3,959	32,835
Support costs (note 7)	26,550	26,699
	116,642	144,768

Note 7 Support costs

	2025	2025
	Total Funds	Total Funds
Admin Staff Costs	12,317	10,142
Marketing and Communications	748	6,491
Facilities	10,288	6,892
Insurance	1,409	1,325
Other Admin Costs	1,787	1,850
	26,550	26,699

Note 8 Expenditure on Fundraising

	2025	2025
	Total Funds	Total Funds
Fundraising staff costs (note 9)	-	-
Cost of fundraising events	15,251	14,617
Other Fundraising expenses	16,809	23,872
	32,061	38,489

Note 9 Clubhouse Development

	2025	2025
	Total Funds	Total Funds
ClubHouse Development Project Costs	2,652	16,341
	2,652	16,341

Notes to the Accounts

Garioch RFC SCIO

For the year ended 30 June 2025

Note 10 Staff costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	31,089	29,080
Social security costs	-	4,822
Pension costs	425	1,244
	<u>31,514</u>	<u>35,146</u>
Gift in kind: seconded personnel		
	<u>31,514</u>	<u>35,146</u>
	2025	2024
	£	£
Rugby Development	19,197	25,004
Club Administration	12,317	10,142
	<u>31,514</u>	<u>35,146</u>

The average monthly number of paid employees during the year was as follows:

	2025	2024
	No.	No.
Coaching	0.8	1.0
Club Administration	0.5	0.5
	<u>1.3</u>	<u>1.5</u>

Note 11 Trustees' remuneration

No trustee received any remuneration for services or reimbursed expenses as a trustee in the current year (2024 - none).

Note 12 Taxation

Garioch Rugby SCIO is a registered Charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered

Notes to the Accounts

Garioch RFC SCIO

As at 30 June 2025

Note 13 Stocks

	2025	2024
	£	£
Retail Stock	1,660	2,515
Merch Stock	5,999	6,757
	<u>7,659</u>	<u>9,272</u>

Note 14 Debtors

	2025	2024
	£	£
Trade debtors	400	5,500
Prepayments and accrued income	4,357	6,093
Other debtors	17,201	95
	<u>21,958</u>	<u>11,689</u>

Note 15 Creditors

	2025	2024
	£	£
Loans	-	-
Trade creditors	6,465	12,172
Other taxation and social security	12	453
Other creditors	158	810
Accruals and deferred income	24,361	13,450
	<u>30,997</u>	<u>26,885</u>

Note 16

	£	£
Deferred income brought forward	23,450	-
Income deferred in the year	3,132	23,450
Deferred income released in the year	(2,221)	-
Deferred income carried forward	<u>24,361</u>	<u>23,450</u>

Note 17 Reserves

	Unrestricted Funds	Clubhouse Development Funds	Total Funds
	£	£	£
Balance as at 30 June 2024	11,154	100,000	111,154
Income in Year	156,664	4,176	160,840
Expenditure in Year	(151,177)	(179)	(151,355)
Balance as at 30 June 2025	<u>16,641</u>	<u>103,998</u>	<u>120,639</u>