

ORIGINAL

**LEITH RUGBY LIMITED**

**A Company Limited by guarantee**

**Company Number      SC656347**

**Charity Number      SC050085**

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**Report of Directors and Financial Statements**

**For the Year Ended 31<sup>st</sup> December 2025**

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**Leith Rugby Limited**  
**Company Information**

**Directors:**

**Alexander Bowman**  
**Kenneth Dannfald**  
**James G Smith**  
**Aasiyah A Patankar**  
**Hannah Young**  
**David T M Montgomery**  
**Peter James Duncan**

**Secretary:**

**Treasurer:**

**W A Russel Duncan**

**Charity Number:**

**SC050085**

**Registered Office:**

**9a Bankhead Medway**  
**Edinburgh**  
**EH11 4BY**

**Bankers:**

**Starling Bank Ltd**  
**5<sup>th</sup> Floor**  
**Fruit & Wool Exchange**  
**Duval Square**  
**London**  
**E1 6PW**

**Independent Examiner:**

**Neil C Andrew**  
**Chartered Accountant**  
**Indigo Red Business Services Ltd**  
**9a Bankhead Medway**  
**Edinburgh**  
**EH11 4BY**

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**Leith Rugby Limited**  
**Directors/Trustees Report**  
**For the Year Ended 31<sup>st</sup> December 2025**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2024.

The Trustees have adopted the provisions of 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**

**Objectives and Aims**

Leith Rugby is an all-welcoming, community-based rugby club for players of all standards, experience, and ability.

The club wishes to provide a friendly and inclusive environment for all boys, girls, men, and women who wish to play rugby regardless of gender, race, culture, political or religious difference. As a club, we embrace diversity and ensure there are no barriers for anyone to overcome.

We strive to increase the profile of the club, and we are proud of our strong links to local schools and businesses, and we remain actively committed to the support of other local charities.

The charity was established with the aim and objective of providing rugby coaching to the young people of Leith and, through the sport's associated physical, mental, and social and wellbeing benefits, help address the social deprivation challenges facing Leith's deprived areas.

**Significant Activities**

This past year has seen the club manage a full programme of rugby across all age groups with increased participation in school teams and our women's team. We also continued to work towards greater interaction with other organisations within our local community. Various charitable fundraisers were undertaken, and thanks are due to all players and members and especially our volunteers who took part for these worthy causes.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable Activities**

Our charitable activities have shown growth across the club this year with support provided to St Columba's Hospice, Citadel Youth Centre, Kids Love Clothes and our usual Christmas Tree distribution.

## Playing Activities

The club was able to regularly field 2 Men's XVs, and 1 Women's team. This reflects a steady growth in playing numbers.

The Men's team suffered an inordinate number of injuries but comfortably held their own in East Region Division 2.

The Women's XV continues to progress with numbers increasing year on year. They demonstrated a remarkable effort in self-funding their cup trip to Orkney.

Our youth development programme works with over 2,500 young people across 14 schools to provide rugby, mentoring, and social programmes that build confidence, improve wellbeing, and create opportunities.

From our thriving girls' rugby programme to our work with disadvantaged young people, we help them develop skills, achieve qualifications, strengthen their relationship with school and the local community, and help them realise their full potential - both on and off the pitch.

We had record representation in Scottish Rugby's Player Development Hub (PDH), the first step on the rugby performance pathway in Scotland. Two U15 boys and five U15 girls represented the club – the highest number in our history.

Our U14 Girls finished the season with a remarkable 16-game unbeaten run, becoming one of the most successful teams in the East region. During this spell, they won the Penicuik Plate, Leith Cup, Cashback Cup, Edinburgh Schools Cup and East Emerging Schools Finals Cup.

Leith Academy were awarded East Emerging Schools Champions 25/26, an incredible achievement topping the state-schools in Edinburgh in terms of participation, commitment, and positive attitude displayed by our young people across the season.

The club acknowledges the great support of committee members, member volunteers, parents and teachers who contribute so much to the success of the club.

## FINANCIAL REVIEW

### Financial Position

The Statement of Financial Activities for the year-ended 31st December 2025 presents a small deficit of £1.5k which is comfortably met from cash reserves.

Legacies totalling £34.5k were received by the Club during the year.

The Trustees continue to actively find ways to increase income to support the charity's aims and plans. New sponsorship and grant funding was secured during the year and a push to increase the membership base continues. The Trustees continue to closely monitor the financial and social indicators to ensure that the charity is best placed to continue for the near future. The Trustees are mindful of potential recessionary and inflationary pressures and will ensure that the charity maintains a prudent financial position.

### Reserves Policy

The Trustees policy remains to reinvest reserves to meet the aims and objectives of the charity.

Close monitoring of the charity's financial position ensures that sufficient funds are held to meet mid-term normal running costs, ongoing commitments, and unexpected expenditure.

Total Reserves held by the charity at the year-end amounts to £68k of which £34.5k relate to Legacies and £23.5k are Unrestricted Reserves.

Restricted Reserves held total £10.2k which is specifically earmarked for our youth development programme.

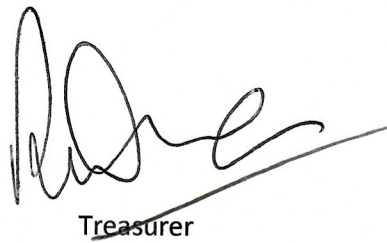
## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing Document

The charity is controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.



Chairperson



Treasurer

**Leith Rugby Limited**  
**31<sup>st</sup> December 2025**  
**Independent Examiner's Report to Leith Rugby Limited**

I report on the accounts for the period ended 31<sup>st</sup> December 2025 set out on pages 4 to 5.

**Respective responsibilities of trustees and reporting accountants**

The 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. The trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Account 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.

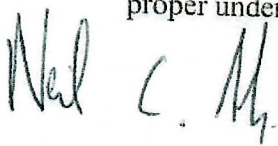
**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 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 requirements:
  - 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 which accord with the accounting records and comply with Regulation 9 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.



**Neil C Andrew**  
**Chartered Accountant**  
Indigo Red Business Services Limited  
9a Bankhead Medway  
Edinburgh, EH11 4BY

**Leith Rugby Limited**  
**Directors Report and unaudited financial statements**  
**31<sup>st</sup> December 2025**

**Balance Sheet at 31<sup>st</sup> December 2025**

|                                               | 2025<br>£ | 2024<br>£ |
|-----------------------------------------------|-----------|-----------|
| Fixed Assets                                  | 2,865.14  | 2,865.14  |
| Current Assets                                | 67,997.76 | 36,101.82 |
| Creditors: amount falling due within one year | -         | -         |
| Net Current Assets:                           | 70,862.90 | 36,101.82 |
| Total assets less current liabilities         | 70,862.90 | 38,966.96 |

Represented By:

|                    |           |           |
|--------------------|-----------|-----------|
| <b>Total Funds</b> | 70,862.90 | 38,966.96 |
|--------------------|-----------|-----------|

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provision of Section 477 of the Companies Act 2006 for the period ended 31<sup>st</sup> December 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31<sup>st</sup> December 2025 in accordance with Section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for:

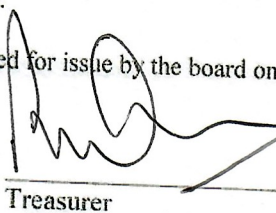
Ensuring the company keeps proper accounting records which comply with section 386 of the Companies Act 2006 and:

Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for each financial year in accordance with the requirements of Section 396 and which otherwise comply with the requirement of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved and authorised for issue by the board on 16<sup>th</sup> June 2026.

  
Chair Person

  
Treasurer

# Leith Rugby Limited

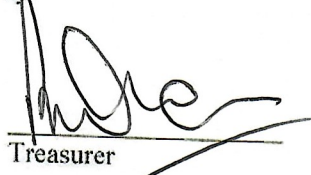
## Directors report and unaudited financial statements 31<sup>st</sup> December 2025

### Statement of financial activity (incorporating income and expenditure)

|                                                                       | Unrestricted | Restricted | 2025<br>Total    | 2024             |
|-----------------------------------------------------------------------|--------------|------------|------------------|------------------|
| <b>Incoming Resources</b>                                             |              |            |                  |                  |
| Grants                                                                | 5,000.00     | 10,226.41  | 15,226.41        | 24,112.97        |
| Donations & Sponsorship                                               | 21,697.55    | -          | 21,697.55        | 9,536.59         |
| Subscriptions & Camps                                                 | 28,326.00    | -          | 28,326.00        | 27,435.00        |
| SRU Grants                                                            | 30,189.13    | -          | 30,189.13        | 29,467.08        |
| Other Income                                                          | 38,619.88    | -          | 38,619.88        | 1,231.47         |
|                                                                       | -----        | -----      | -----            | -----            |
| <b>Total Incoming Resources</b>                                       | 123,832.56   | 10,226.41  | 134,058.97       | 91,783.11        |
| <b>Resources Expended</b>                                             |              |            |                  |                  |
| Coaching Fees                                                         | 45,226.15    | -          | 45,226.15        | 43,868.66        |
| Equipment                                                             | 12,166.58    | -          | 12,166.58        | 6,784.99         |
| Pitch Hire                                                            | 17,475.41    | -          | 17,475.41        | 15,800.80        |
| Physio's Expenses                                                     | 3,392.99     | -          | 3,392.99         | 2,050.00         |
| Sunday Rugby                                                          | 2,009.74     | -          | 2,009.74         | 801.21           |
| Catering                                                              | 3,005.08     | -          | 3,005.08         | 2,082.99         |
| Laundry                                                               | 3,600.50     | -          | 3,600.50         | 2,197.40         |
| Transport Costs                                                       | 1,050.00     | -          | 1,050.00         | 3,035.00         |
| Advertising                                                           | 615.00       | -          | 615.00           | -                |
| Accountancy                                                           | 600.00       | -          | 600.00           | 600.00           |
| Medical Kit                                                           | 1,211.01     | -          | 1,211.01         | 840.05           |
| General Expenditure                                                   | 11,910.57    | -          | 11,810.57        | -                |
|                                                                       | -----        | -----      | -----            | -----            |
| <b>Total Resources Expended</b>                                       | 102,263.03   | -          | 102,163.03       | 87,059.29        |
| <b>Surplus for the year</b>                                           |              |            | 31,895.94        | 4,723.82         |
| <b>Fund Balances brought forward</b>                                  |              |            | 38,966.96        | 34,243.14        |
| <b>Fund balances carried forward at 31<sup>st</sup> December 2025</b> |              |            | <u>70,862.90</u> | <u>38,966.96</u> |

The financial statements of Leith Rugby Limited (registered number. SC656347) were approved by the Board of Directors and authorised for issue on 16th June 2026. They were signed on its behalf by:

  
Chair Person

  
Treasurer

## **Leith Rugby Limited**

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### **Directors Report and unaudited financial statements Notes (forming part of) the Financial Statements for the Year Ended 31<sup>st</sup> December 2025**

#### **1) Accounting Policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the company's financial statements.

#### **Basis of preparation**

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice – Accounting and reporting by Charities (SORP 2005), the Charities and Trustees Investment (Scotland) Act 2005, the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

#### **Incoming resources**

Incoming resources are credited to the Statement of Financial Activities (SOFA) in the year which they have been received.

#### **Resources expended**

Expenditure is accounted for on an accruals basis  
Charitable activities include expenditure associated with one of the charity's objectives and principal activities.

#### **Restricted and unrestricted funds**

Restricted funds are those funds which are subject to specific conditions regarding their application.

Unrestricted funds are applied at the discretion of the board in furtherance of the objectives of the company.

#### **Taxation**

The Company has charitable status and accordingly there is no liability to taxation on the results for the year.

#### **2) Remuneration of directors and related party**

No director received any remuneration during the year or reimbursement of expenses in connection with their services as a board member.