



Stewarts Melville Lions Mini Rugby Ltd
Trustees' Report and Financial Statements
For the year ended 30 June 2025



Stewarts Melville Lions Mini Rugby Ltd

(A Company Limited by Guarantee)
Annual Report and Financial Statements
for the year ended 30th June 2025

Company Registered Number: SC675627



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A WORD FROM OUR CHAIR

At the time of writing, we are half way through the season looking forward to the touring part of the year, and the Chairmans review for the accounts gives me an opportunity to reflect on what we achieved in 2025. And what a year it has been. We have managed so much – we have hosted 8 tournaments over 7 months, with over 35 teams attending from across Scotland. As a club we attended 8 away tournaments, a tour for P4,5&6 to Berwick, attending tournaments in Tynedale and Alnwick, and of course our P7 tour to Italy. We organised and ran our now annual girl's development day with over 180 girls attending and the Lioness section undertook an unforgettable tour to the Women's Rugby World Cup, playing local teams and also supporting Scotland from the stands. The year ended with the club leading out the Edinburgh and Glasgow Rugby teams in the 1872 fixture at Murrayfield and then our Lions playing on the hallowed turf at half time. Such amazing memories for the whole club.

We also celebrated a major success off the pitch with our annual fundraising dinner. The support from our community was outstanding, and the evening was a reminder of how many people care deeply about what we do as a club and the opportunities it offers to the kids. Every contribution helps us provide more opportunities for our young players, and I'm grateful to everyone who played a part in making the event such a triumph.

I'd like to thank all of those who have contributed their time and efforts in helping run the club over the year. You've heard it before from me, but a great deal of time and effort goes in to running our Club, both on and off the field, in all year groups. So whether it is liaising with clubs, groundsmen, pitch layouts, kit, equipment, tour organisation, event organisation, Child Protection, or handing out sausage rolls and baking, THANK YOU. We cannot operate without volunteers. We are an organisation of around 400 children, so if you are reading this and want to get involved, be it committee member, helping organising, helping with food, marshalling traffic, coaching, don't be shy, please let us know.

I'll see you down at Inverleith!

Graham Lind
Graham Lind

Chairman



TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The trustees, who are directors of the company for the purposes of company law are pleased to present their report and financial statements together with the independent examiner's report for the year ended 30 June 2025.

Objects and Activities

The object of the Club is to promote rugby as a sport and fun pastime for primary school aged boys and girls in Edinburgh and its surrounds, by arranging training, matches, tours and other events. The Club does provide a pathway for those children who wish to move on to academy squads of senior clubs as they become older, but its focus is to foster enjoyment of rugby among a wider population rather than developing skills of a small number of children who show early aptitude.

To fulfil our purpose the Club operates 9 separate playing groups. These are:

- "Lion Cubs" (P1 year group and P2 year group), where the focus is on building skills through rugby-related games and play.
- P3 year group, where competition with other clubs is introduced. This is still touch rugby.
- Mini-lionesses, for girls P1 to P3 who would rather train and play with a group of girls than in a mixed group.
- P4 to P7 boys' year groups and Lionesses, with tackling, rucking and more complex rugby skills progressively introduced. The Lionesses train as a single P4-P7 group, with matches at U10 and U12 level. We also organise tours for these groups.

At all levels, we intentionally do not select teams based on ability, recognising that children develop at different rates.

By ensuring all children have the opportunity to participate in competitive fixtures—experiencing both victory and defeat alongside their friends—we strive to instil a lifelong love of rugby in as many young players as possible.

In addition to training, matches, and tours, the Club organises social events to support fundraising efforts and emphasize the sport's community spirit. These include activities such as pizza afternoons to watch international matches together and trips to professional fixtures, helping children appreciate both the competitive and social aspects of the game.

Achievements and Performance

Lionesses

The Lioness section of the club has been growing year on year and we expect the same next season. Among the highlights of the season was the Lionesses going on tour to Manchester to take in the Women's rugby world cup and to play local teams



following a successful tour to Troon the previous year. We were delighted with this, and the girls all had a great time.

Rugby Tours and Festival

The P4-6s returned to Newcastle for another enjoyable weekend for all.

We have been touring Italy for years with our P7 group and we did so again this year and hope to maintain this relationship in future years. It is the culmination of 7 years of Lions for most of our tourists, and a truly great way to end their time at Lions before stepping up the rugby ladder.

Our rugby festival in September is just a glorious day, always very well attended with clubs from all over the country attending.

Increase in participation

At Stewarts Melville Lions Mini Rugby Ltd, our charity's goal is to introduce children to rugby in a fun, safe environment where participation is the priority. We focus on fostering friendships, team spirit, and fundamental skills—helping to build a lifelong love for the game.

Our club is thriving, with growing player numbers as more people hear about the fantastic community we've built—long may that continue!

We're especially proud of our Lionesses, one of the largest groups of girls playing mini rugby in Scotland. It's fantastic to see them training together, and our focus now is on creating more competitive opportunities for them while establishing a clear pathway for their rugby journey beyond the Lions.

FINANCIAL REVIEW

The main sources of income to the charity are the annual membership subscription collection and the annual fund-raising dinner which assists in subsidising the young people costs to participate in the Tours.

The charity is run by volunteers which assists in maintaining the running cost of the charity at a manageable level. As with all sport charities, equipment must be replaced regularly, and this is reviewed at the end and beginning of each season.

Principle Risks

A number of policies are in place within the charity to minimise risk, particularly in respect to protection of the children whilst participating in the activities. This includes ensuring that training is safe, effective and enjoyable, that matches and tours are organised for players who will benefit from them, that rugby-related social activities are held to widen enjoyment of rugby, and that the Club's finances are well managed. These policies are part of the "day to day" workings of the charity and are subject to an ongoing regular review process.



Reserves Policy

The committee considers that it is sensible to target an end-of-season reserve level equivalent to a typical year's membership subscription income, to give the Club time to adjust in the event of a few years of lower membership – this would be in the regions of £30k. At 30th June 2025 the Club's reserves stood at £33,886 (2024: £36,813) which is above the target. The extra monies will be used to continue the charitable purposes of the club.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Stewart Melville Lions Mini Rugby Ltd is;

- A charitable company limited by guarantee, incorporated in Scotland and awarded charitable status on 17th December 2020.
- Governed by its Memorandum and Articles of Association that were submitted for incorporation on 20th September 2020.
- Registered with both the Office of the Scottish Charity Regulator (OSCR) and Companies House.

Any parent or guardian of the young person attending the group can become a member of the company. Members are required to contribute an amount not exceeding £1 if it should be wound up while they are a member, or within one year after they have ceased to be a member.

Appointment of Trustees

Trustees are appointed by the members at the Annual General Meeting. (AGM) and retire at the following AGM. However, they are eligible for re-election. The trustees elect the office bearers at the next committee meeting. To assist with succession planning the Trustees encourage parents with younger children to join the committee and to gain experience especially for future office bearers.

Trustees may co-opt additional trustees between AGMs as required

REFERENCE AND ADMINISTRATION DETAILS

Charity Name	Stewart Melville Lions Mini Rugby Ltd
Charity Number	SC050639
Company Number	SC675627
Principle address and Registered Office	18 Learmonth Gardens Edinburgh EH4 1HB

Facebook https://www.facebook.com/stewmellions/?locale=fy_NL

Current Trustees	Graham Lind Hamish McCall-Smith Jill Monaghan Clare Sullivan
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Advisers	Louise MacKenzie	P4
	Matt Coyle	P5
	Adam Broatch	P7
	Cat Mickel	P4
	Tash Brownlee	P4
	Jonny Elliot	P7, Lionesses
	Emma Balfour- Melville	Lionesses
	Susie Wands	P6

Bankers
Virgin Money
82 George Street
Edinburgh
EH2 3ES

Independent Examiner
Elisha Kimani
EKay Accounting
Service Ltd
12 McLeod Road, Alloa,
Clackmannanshire
FK10 1EF

Trustees Responsibilities

The trustees are responsible for the running of the Club. The trustees meet regularly to review the various projects undertaken together with planning of future strategies of the charity and to monitor progress both financial and in terms of successful delivery of its activities.

Much of the trustees' work would not be possible without the support of many volunteers who run coaching session and organise fund-raising and events.

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 25 March 2026 and signed on their behalf by

Hamish McCall-Smith
Treasurer



INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF STEWARTS MELVILLE LIONS MINI RUGBY LTD

I report on the accounts of the charity for the year ended 30th June 2025, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees (who are 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The 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 under section (44)(1) (c) of the 2005 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 came 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 Regulationshave 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.

elishakimani
Elisha Kimani

EKey Accounting Service Ltd
12 McLeod Road, Alloa, Clackmannanshire
FK10 1EF

27 Mar 2026



STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	2025	2024
Income from:		£	£
Membership Subscriptions		32,825	30,045
Programme of activities (Tours)		71,108	46,094
Investment income		948	2,742
Team Kit income		168	20,114
Fundraising		67,088	56,588
		<u>172,137</u>	<u>155,583</u>
Expenditure on:			
Raising funds		26,435	28,250
Programme activities	4, 5	148,629	131,617
Total		<u>175,064</u>	<u>159,867</u>
Net income/(expenditure)		(2,927)	(4,284)
Reconciliation of funds:			
Total funds brought forward		36,813	41,097
Total funds carried forward	10	33,886	36,813

All funds are unrestricted.

All income and expenditure derives from continuing activities.

The above statement includes all gains and losses recognised during the year, and complies with the requirements for an income and expenditure account under the Companies Act 2006

The Notes on pages 10 to 14 form an integral part of these accounts.



STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

AS AT 30 JUNE 2025

	Note	Total 2025 £	Total 2024 £
Current assets			
Debtors	6	15,507	10,590
Cash at bank and in hand	7	<u>52,750</u>	<u>71,946</u>
Total current assets		<u>68,257</u>	<u>82,536</u>
Creditors: amounts due within one year			
Operating creditors	8	4,731	16,273
Deposits for future events	9	<u>29,640</u>	<u>29,450</u>
Total current liabilities		<u>34,371</u>	<u>45,723</u>
Total net assets or liabilities		<u>33,886</u>	<u>36,813</u>
Funds of the Charity			
Unrestricted funds	10	<u>33,886</u>	<u>36,813</u>
Total funds		<u>33,886</u>	<u>36,813</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 30th June 2025.

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005, the accounts have been examined by an independent examiner whose report appears on page 7.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The Notes on pages 10 to 14 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 25th March 2026 and signed on their behalf by:

Graham Lind (Chairman) Graham Lind

Hamish McCall-Smith (Trustee) Hamish McCall-Smith



NOTES TO THE FINANCIAL STATEMENTS

1. Basis of preparation

- 1.1. These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
 - The Charities and Trustee Investment (Scotland) Act 2005
 - The Charities Accounts (Scotland) Regulations 2006 (as amended)
 - The Companies Act 2006
 - The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
 - Charities SORP (FRS 102) 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 01 January 2015)
- 1.2. The accounts have been prepared in sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £1.
- 1.3. As Stewart Melville Lions Mini Rugby Ltd is a "small charity" within the SORP definition (under £500,000 income) the Trustees have opted to make use of the simplifications permitted by SORP 2015 FRS102 for smaller charities. In particular, the allocation of income and expenditure on the Statement of Financial Activities has been adapted to the Charity's circumstances, rather than following the functional classification specified in the current SORP.
- 1.4. There have been no changes to the basis of the preparation or the previous year's accounts.
- 1.5. For the purposes of FRS102, the Charity is a public benefit entity and accounting policies are applied accordingly. However, the trustees do not consider that these accounts depend on any material estimates or judgements except where specifically noted. The Charity has only basic financial instruments.
- 1.6. The trustees have reviewed the financial position of the Charity and are satisfied that it has sufficient resources to continue for at least 12 months beyond the date of approval of these accounts. The accounts are thus prepared on a going concern basis.
- 1.7. The value of voluntary help is not included in the accounts but is described in the trustees' annual report.

2. Accounting Policies

2.1 Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (c) 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 specific purposes.



As at the Balance Sheet date of 30th June 2025 all funds are unrestricted.

2.2. Income

Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Donations are recognised on receipt.
- (b) The Club aims to make Gift Aid claims within the financial year when the donation is received and will record any outstanding Gift Aid as owed at year end. £11,713 was outstanding at 30th June 2025 (2024: £5,018)
- (c) Trading income is recognised when due which is normally on receipt
- (d) Bank interest is recognised when credited to the account.
- (e) Where income has related expenditure (e.g. fundraising), the income and related expenditure are reported gross in the SoFA.
- (f) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.
- (g) The value of voluntary help is not included in the accounts but is described in the trustees' annual report.

2.3. Expenditure and liabilities

Liabilities are recognised when it is probable that there is a legal or constructive obligation committing the charity to pay out resources and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

2.4. Tangible assets

- (a) Tangible assets are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.
- (b) Depreciation is calculated to write off the cost of tangible fixed assets over their useful economic lives.

As at the Balance Sheet date the charity had no fixed assets to report.



2.5. Debtors

- (a) Debtors are recognised at the settlement amount due.
- (b) Prepayments are valued at the amount prepaid.

2.6. Cash

- (a) Cash includes cash in hand and bank balances repayable on demand.

2.7. Creditors

- (a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.
- (b) Accrued charges are normally valued at their settlement amount.

2.8. Taxation

The charity is not liable to corporation tax or capital gains tax on its charitable activities.

3. Transactions with trustees and related parties

- (a) No remuneration was paid to the trustees during the year or the previous year
- (b) No expenses were paid to the trustees during the year or the previous year.
- (c) There were no transactions with related parties during the year or the previous year.



4. Expenditure on programme activities

	Total 2025 £	Total 2024 £
Ground rent	2,667	2,432
Training facilities	2,692	3,896
Travel costs	4,335	-
Costs of tours	105,698	78,781
Equipment	4,874	4,510
Volunteer training	1,058	2,562
First aid (Events)	5,252	5,193
Catering	1,644	2,094
IT and software	1,440	1,310
Stripe ans Zettle fees	3,180	3,315
Cost of sales	31	17,054
Events	13,964	9,742
General expenses	1,219	344
Governance costs (See Note 5)	574	384
	<u>148,628</u>	<u>131,617</u>

5. Governance costs

	Total 2025	Total 2024
Independent examination	540	350
Filing fees	34	34
	<u>574</u>	<u>384</u>

6. Debtors

	Total 2025 £	Total 2024 £
Prepayments	3,706	5,572
Gift Aid	11,713	5,018
	<u>15,419</u>	<u>10,590</u>

7. Cash at bank and in hand

	Total 2025 £	Total 2024 £
Stripe	156	-
Bank account - Virgin	52,594	71,946
	<u>52,750</u>	<u>71,946</u>



8. Creditors: amounts falling due within one year

	Total 2025 £	Total 2024 £
Trade creditors	4,191	15,923
Deferred income	29,640	29,450
Independent examination	540	350
	<u>34,371</u>	<u>45,723</u>

Amounts shown under creditors include:

- Money received during the year for the club's annual dinner in September 2025, which will only be recognised in income once the event is held.
- Balancing payment for Lionesses Manchester rugby tournament.
- Balancing payment for use of Inverleith playing fields during the season.

9. Movement in deferred income

	As at 30/06/2024 £	Funds Received £	Released to income £	As at 30/06/2025 £
Deposits for future events	29,450	29,640	29,450	29,640
	<u>29,450</u>	<u>29,640</u>	<u>29,450</u>	<u>29,640</u>

10. Movement in Unrestricted Funds

	Total 2025 £	Total 2024 £
Balance at the beginning of the year	36,813	41,097
Deficit for the year	<u>(2,927)</u>	<u>(4,284)</u>
Balance at the end of the year	<u>33,886</u>	<u>36,813</u>