

Charity no. SC050923

**BONNYRIGG ROSE COMMUNITY FOOTBALL
CLUB (SCIO)**

ANNUAL REPORT & ACCOUNTS

YEAR ENDED 31 JULY 2025

**BONNYRIGG ROSE COMMUNITY FOOTBALL CLUB (SCIO)
ANNUAL REPORT
YEAR ENDED 31 JULY 2025**

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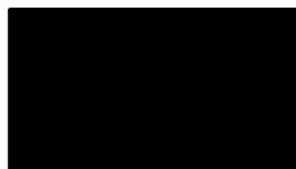
BONNYRIGG ROSE COMMUNITY FOOTBALL CLUB (SCIO)
ANNUAL REPORT
YEAR ENDED 31 JULY 2025

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LEGAL & ADMINISTRATIVE INFORMATION

Registered charity number: SC050923

Trustees:



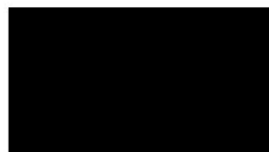
Finance Manager:



Bankers:

The Royal Bank of Scotland plc.,
Gogarburn 175 Glasgow Road
Edinburgh EH12 1HQ

Independent Examiner:



The Board of Trustees has pleasure in presenting its report and accounts for the year ended 31 July 2025.

Compliance with existing law

The accounts comply with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities SORP (FRS 102) and are in accordance with the charity's constitution.

Constitution

Bonnyrigg Rose Community Football Club was incorporated as a Scottish Charitable Incorporated Organisation (SCIO) on 22 April 2021. The charity number is SCO50923. It was formed to replace the activities of Bonnyrigg Rose Football Club (SCO46753), which was an unincorporated association. Bonnyrigg Rose Football Club (SCO46753) has now wound up and has passed its assets and liabilities to this charity.

The day to day management of the charity is the responsibility of the Management Committee, which is elected under the terms of the constitution and ultimately report to the Board of Trustees. Committee members are elected at the AGM and serve a period of 2 years before requiring re-election.

Charity Status

The Association is recognised by HMRC as having charitable status. It is also registered with the Office of the Scottish Charity Regulator (O.S.C.R.).

Purpose

The aim of Bonnyrigg Rose Football Club is to provide a safe environment and to encourage and promote the development of football and health within the community of Bonnyrigg through the provision of youth teams for boys and girls that foster fair play, participation for all, irrespective of race, colour, religion, sex, sexuality or disabilities.

Affiliations

The club is affiliated to Scottish Football Association, Scottish Youth Football Association and to the Scottish Women's Football Association.

Activities of the year

Bonnyrigg Rose Community Football Club continues to grow and deliver important football opportunities to over 700 children and youths and enables the Club to deliver much needed services to Members and the community.

The football side of the Community Club is flourishing with continued growth in numbers, which now exceeds 700. The benefit of having and managing our own facility has helped to both create and manage the growth. We have also seen successes on the pitch and teams winning silverware but also individual successes which come through the opportunities playing football brings to people.

Our community services are also extremely popular and sought after, these include services which we offer ourselves and in partnership with other organisations. These are much needed and important services which can and do make a dramatic positive difference to many people.

Looking ahead to the coming year, 2025-26 is potentially the most challenging environment the 3rd Sector is facing. Demand for football and Community Services continues to grow. While football demand has experienced consistent growth over many years the rising numbers and with the facilities, we have available to us is reaching, if not already, capacity. The costs associated with running football are also continuing to rise, whether they be rental of facilities, equipment, kit and pitch maintenance. We are conscious of what this means to the members and families of our footballers, and we will continue to mitigate, as best we can, the rising costs through smarter ways of operating across our teams and the Club.

There are many challenges facing the community side of the Community Club where there is a rising demand for services and referrals to services as well as increased costs to deliver services. Funding for services is also more challenging and where funding existed in previous years some isn't there for the coming year. A major focus is seeking ways to find new funding, whether this be via fundraising or funding applications. We also are consistently seeking volunteers with fundraising experience to help support our efforts. There continues to be volunteer opportunities across the Community Club, through the operational, football and community areas and we are consistently encouraging and seeking those interested to get in touch.

We are also seeking to add Trustee experience in specific areas to help the Community Club grow, adapt and progress. To continue with the huge amount of success that the Community Club has experienced and will continue to experience in the coming year.

The Club secured the asset transfer of Poltonhall Recreation Grounds in December 24. The entire 65 acres of land along with the infrastructure and buildings now belongs to the football club.

A new strategy has been agreed where the club will be looking at the options. 1. Replacing the top grass pitch with a 3G facility OR 2. Replace the Pavilion with new retail units being built in the car park OR both.

Activities of the year (continued)

A review has been completed on both our Football and Community streams. The Community streams focus on the Elderly Social Inclusion Group and Mental Health Projects. Initiatives such as the Department of Work and Pensions and corporate relations will deliver on our commitment to work towards more sustainability in our community efforts as we work towards little or no reliance on grant funding.

We continue to work as a trusted partner with Midlothian Council and administered over £7800 in grants to those in financial crisis.

The club continues to invest for the renewal of the 3G pitches in this financial year £71,175 has been set aside.

Planned maintenance continues on the grass pitches with specialist Verti Draining, Overseeding and fertilisation of the grass pitches to help keep the pitches in the best possible shape. Specialist contractors continue to be employed to provide deep cleaning to the 3G pitches.

The club pavilion continues to be vibrant hosting over 50's men's fitness classes, women's fitness classes, 121 personal training, Singing Classes, sports therapy, Youth Groups and Seniors Lunch Club.

With a new Dog Grooming start up business underway operating from the annexed and converted flat.

The club continues to work with the SFA, Midlothian Council & CAB

The club continues to employ 11 people in various roles.

Review of financial position

The Statement of Financial Activities shows that there was income received in the year of £456,440 (2024 - £424,668). Expenditure amounted to £393,057 (2024 - £366,169), leaving a net surplus for the year of £63,383 (2024 - £58,499).

The funds under management amount to £314,731 (2024 - £251,348).

The funds under management are represented by a restricted funds for Mental Health £8,924 (2024 - £6,814), LACER £7,885 (2024 - £7,750), Robertson Trust £0 (2024 - £3,250), Midlothian Council Poverty Fund £1,586 (2024 - £0), and National Lottery £10,000 (2024 - £0) with unrestricted funds totaling £286,336 (2024 - £233,534). Part of the unrestricted funds have been designated by the trustees for special use as shown in Note 12.

Trustees' responsibilities

Charity Law requires the Board of Trustees to prepare financial statements each year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing those financial statements the Board of Trustees is required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of the Charities SORP
- Make judgments and estimates that are reasonable and prudent
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business

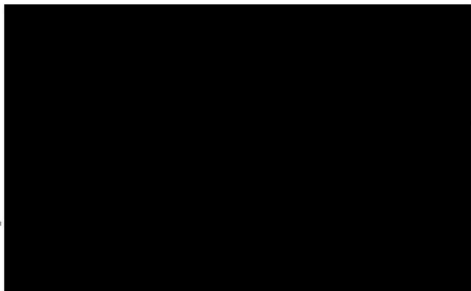
The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Charities SORP (FRS 102).

The applicable law also sets out trustees' responsibilities for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

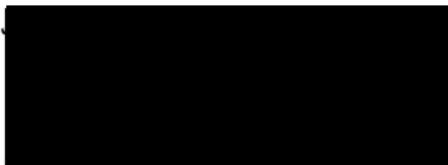
Risks

The Board of Trustees has reviewed the major risks to which the charity is exposed and has established systems to mitigate those risks.

This Report was approved and signed on behalf of the council on the 28th January 2026.



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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**REPORT TO THE COMMITTEE OF
BONNYRIGG ROSE COMMUNITY FOOTBALL CLUB (SCIO)
(Registered charity number SC050923)**

On the accounts of the charity for the year ended 31 July 2025, set out on pages 7 to 13.

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 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 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 Charities Accounts (Scotland) Regulation 2006 (as amended). 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 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 accounts.

Independent examiner's statement

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


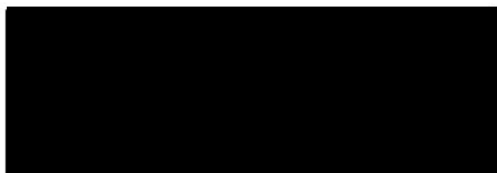
1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1) (a) of the Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)
- 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.

Signed:

Date: 28 January 2026



BONNYRIGG ROSE COMMUNITY FOOTBALL CLUB (SCIO)
STATEMENT OF FINANCIAL ACTIVITIES **CHARITY NUMBER SC050923**
YEAR ENDED 31 JULY 2025

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		Unrestricted fund 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Note				
Income from:					
Donations	4	351,719	52,650	404,369	384,819
Charitable activities	5	52,071	-	52,071	39,849
Total income		<u>403,790</u>	<u>52,650</u>	<u>456,440</u>	<u>424,668</u>
Expenditure:					
Charitable activities	6	<u>350,988</u>	<u>42,069</u>	<u>393,057</u>	<u>366,169</u>
Total expenditure		<u>350,988</u>	<u>42,069</u>	<u>393,057</u>	<u>366,169</u>
Net movement in funds		52,802	10,581	63,383	58,499
TRANSFERS BETWEEN FUNDS		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		52,802	10581	63,383	58,499
Reconciliation of funds :					
Total funds brought forward		<u>233,534</u>	<u>17,814</u>	<u>251,348</u>	<u>192,849</u>
Total funds carried forward	12	<u>286,336</u>	<u>28,395</u>	<u>314,731</u>	<u>251,348</u>

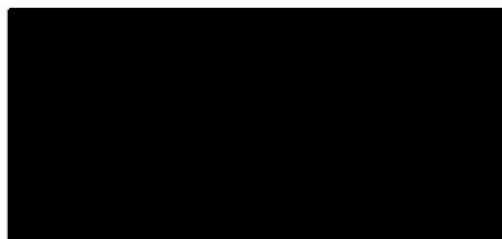
The Statement of Financial Activities includes all gains and losses in the year and therefore a Statement of Total Recognised Gains and Losses has not been prepared.
All of the above amounts relate to continuing activities.

BONNYRIGG ROSE COMMUNITY FOOTBALL CLUB (SCIO)
BALANCE SHEET
31 JULY 2025

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	Note	2025 £	2025 £	2024 £
FIXED ASSETS				
Land and buildings	8		210,000	-
Equipment	8		<u>30,811</u>	<u>39,768</u>
			240,811	39,768
CURRENT ASSETS				
Debtors	9	26,676		26,540
Cash at bank and in hand		<u>260,256</u>		<u>188,641</u>
Total current assets		286,932		215,181
LIABILITIES				
Creditors: amounts falling due within one year	10	<u>3,013</u>		<u>3,601</u>
Net current assets			283,919	211,580
Net assets			<u>524,730</u>	<u>251,348</u>
THE FUNDS OF THE CHARITY:				
Restricted income funds	12		28,395	27,564
Unrestricted income funds	12		<u>286,336</u>	<u>223,784</u>
			314,731	251,348
Revaluation reserve	12		<u>209,999</u>	-
Total charity funds			<u>524,730</u>	<u>251,348</u>

The accounts were approved by the Trustees on
and signed on their behalf by



1. GENERAL INFORMATION

The charity is a registered charity in Scotland and is incorporated as a Scottish Charitable Incorporated Organisation. The address of the principal office is Poltonhall Sports Complex.



2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, "The Financial Reporting Standard applicable in the UK and the Republic of Ireland", the 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) (Charities SORP (FRS102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. ACCOUNTING POLICIES

Basis of preparation –

The financial statements are prepared on the historical cost basis with the exception of land and buildings which are included at valuation.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Going concern - There are no material uncertainties concerning the charity's ability to continue.

Disclosure exemptions – The charity satisfies the criteria of being a qualifying entity as defined by FRS 102. As such advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented by the charity.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty – The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting – The charity has both restricted and unrestricted funds. Some of the unrestricted funds have been earmarked by the trustees for specific purposes. These are described as designated funds. Further details of each fund are disclosed in notes 12 & 13.

Income - Grant income intended to finance revenue expenditure is credited to the Statement of Financial Activities in the period to which it relates.

Income generated by the charity including fundraising and donations is included when its receipt is probable.

Revenue expenditure - Where possible, expenditure is classified under the principal categories of charitable activities and governance costs. Charitable activities include all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including support costs and costs relating to the governance of the charity apportionable to charitable expenditure. Governance costs consist of independent examination fees and other costs concerned with governance.

Fixed assets – Land and Buildings are included at valuation and no depreciation is charged. Expenditure on other fixed assets is included in the Balance Sheet at cost. Depreciation is charged at a rate of 10% of the cost once the assets are brought into use.

4 Donations

	2025 £	2025 £	2025 £	2024 £
	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total funds</u>	<u>Total funds</u>
Subscriptions	288,287	-	288,287	255,996
Gift Aid tax reclaimed	43,200	-	43,200	25,858
Midlothian Council LACER grant	-	10,000	10,000	10,000
McDonalds Mental Health	-	10,000	10,000	-
Robertson Trust	-	13,000	13,000	13,000
Midlothian Council Poverty Fund	-	2,000	2,000	-
SPFL Trust	-	2,200	2,200	-
Turcan Connell	-	3,000	3,000	-
Miller Homes	-	1,250	1,250	-
National Lottery	-	10,000	10,000	-
CAF	-	1,200	1,200	-
Sundry donations	500	-	500	1,910
Sundry Income	6,865	-	6,865	5,027
Sponsorship	12,867	-	12,867	73,028
	<u>351,719</u>	<u>52,650</u>	<u>404,369</u>	<u>384,819</u>

5 Activities for generating funds

	£	£	£	£
Rents received	52,071	-	52,071	37,689
Income from Festivals	-	-	-	2,160
	<u>52,071</u>	<u>-</u>	<u>52,071</u>	<u>39,849</u>

6 Charitable activities

	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total funds</u>	<u>Total funds</u>
	£	£	£	£
Midlothian Council Training rentals	18,764	-	18,764	18,403
Teams running costs	61,993	-	61,993	75,088
Facilities improvements	11,767	-	11,767	-
Community events	9,615	5,835	15,450	14,277
Salaries	144,251	16,250	160,501	158,575
Legal costs	8,897	-	8,897	-
Training courses	8,180	-	8,180	4,538
Counselling	-	12,140	12,140	5,655
Equipment	2,192	-	2,192	3,993
Gas & Power	11,982	-	11,982	11,805
League Fees/Fines	1,736	-	1,736	2,879
Maintenance	19,832	-	19,832	14,371
Admin support	2,233	-	2,233	5,375
Academy costs	-	-	-	4,092
Age group costs	30,918	-	30,918	22,761
Advertising / Sundry expenses	2,710	-	2,710	1,076
Telephone & Internet	2,460	-	2,460	-
Insurance	3,201	-	3,201	1,274
Charitable donations	150	-	150	240
Independent examination fee	1,150	-	1,150	1,100
Depreciation	8,957	-	8,957	8,957
LACER grants paid	-	7,844	7,844	11,710
	<u>350,988</u>	<u>42,069</u>	<u>393,057</u>	<u>366,169</u>

7 Staff costs

	2025	2024
	£	£
Gross salaries	150,018	140,673
Employer's NI	4,883	3,917
Employer's Pension cost	1,310	1,405
	<u>156,211</u>	<u>145,995</u>
Average number of employees	<u>11</u>	<u>11</u>

All employees are part time..

None of the trustees have been paid any remuneration or received any other benefits from the charity or a related entity.

No trustee expenses have been incurred.

8 Fixed Assets

	<u>Land and buildings</u>	<u>Equipment</u>	<u>Fixtures & fittings</u>	<u>Total</u>
At cost or valuation				
At 31July 2024	-	43,465	27,346	70,811
Additions	1	-	-	1
Revaluations	209,999	-	-	209,999
At 31July 2025	<u>210,000</u>	<u>43,465</u>	<u>27,346</u>	<u>280,811</u>
Depreciation				
At 31July 2024	-	12,599	18,444	31,043
Charge for year	-	4,346	4,611	8,957
At 31July 2025	<u>-</u>	<u>16,945</u>	<u>23,055</u>	<u>40,000</u>
Net book value				
At 31July 2025	<u>210,000</u>	<u>26,520</u>	<u>4,291</u>	<u>240,811</u>
At 31July 2024	<u>-</u>	<u>30,866</u>	<u>8,902</u>	<u>39,768</u>

The revaluation of the land and buildings was carried out at 31 July 2025 by the trustees. The valuation was based on figures obtained from Midlothian Council Asset Transfer Committee
If the asset was carried at cost the carrying value would be £1.

9 Debtors

	2025	2024
	£	£
Gift aid tax recoverable	21,729	19,474
Sundry debtors	4,947	7,066
	<u>26,676</u>	<u>26,540</u>

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	1,150	1,100
Payroll taxes	1,863	2,501
	<u>3,013</u>	<u>3,601</u>

11 Transactions with related parties.

There have been no transactions with related parties which require to be disclosed.

12 Movement in funds

	<u>Brought forward</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Carried forward</u>
	£	£	£	£	£
Restricted funds:					
Mental Health Fund	6,814	10,000	7,890	-	8,924
LACER fund	7,750	10,000	9,865	-	7,885
Robertson Trust	3,250	13,000	16,250	-	-
Midlothian Council Poverty Fund	-	2,000	414	-	1,586
SPFL Trust	-	2,200	2,200	-	-
Turcan Connell	-	3,000	3,000	-	-
Miller Homes	-	1,250	1,250	-	-
National Lottery	-	10,000	-	-	10,000
CAF	-	1,200	1,200	-	-
	<u>17,814</u>	<u>52,650</u>	<u>42,069</u>	<u>-</u>	<u>28,395</u>
Unrestricted funds:					
General fund	178,567	403,790	350,988	(164,980)	66,389
Designated funds:					
Bursary fund	2,248	-	-	(2,248)	-
Community fund/Seniors lunch club	1,693	-	-	-	1,693
Astro fundraising fund	51,026	-	-	167,228	218,254
	<u>54,967</u>	<u>-</u>	<u>-</u>	<u>164,980</u>	<u>219,947</u>
Total unrestricted funds	<u>233,534</u>	<u>403,790</u>	<u>350,988</u>	<u>-</u>	<u>286,336</u>
TOTAL CHARITY FUNDS	<u>251,348</u>	<u>456,440</u>	<u>393,057</u>	<u>-</u>	<u>314,731</u>
	<u>Brought forward</u>	<u>surplus</u>			<u>Carried forward</u>
Revaluation reserve	-	209,999	-	-	209,999

Previous year

Movement in funds

	<u>Brought forward</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Carried forward</u>
	£	£	£	£	£
Restricted funds:					
Mental Health Fund	12,469	-	5,655	-	6,814
LACER fund	9,460	10,000	11,710	-	7,750
Robertson Trust	-	13,000	9,750	-	3,250
	<u>21,929</u>	<u>23,000</u>	<u>27,115</u>	<u>-</u>	<u>17,814</u>
Unrestricted funds:					
General fund	154,298	401,668	339,054	- 38,345	178,567
Designated funds:					
Bursary fund	2,248	-	-	-	2,248
Community fund	1,693	-	-	-	1,693
Astro fundraising fund	12,681	-	-	38,345	51,026
	<u>16,622</u>	<u>-</u>	<u>-</u>	<u>38,345</u>	<u>54,967</u>
Total unrestricted funds	<u>170,920</u>	<u>401,668</u>	<u>339,054</u>	<u>-</u>	<u>233,534</u>
TOTAL CHARITY FUNDS	<u>192,849</u>	<u>424,668</u>	<u>366,169</u>	<u>-</u>	<u>251,348</u>

13 Analysis of net assets between funds

	<u>Unrestricted</u>	<u>Restricted</u>		
	<u>funds</u>	<u>funds</u>	<u>Total funds</u>	<u>Total funds</u>
	2025	2025	2025	2024
	£	£	£	£
Fixed assets	30,811	-	30,811	39,768
Current assets	258,537	28,395	286,932	215,181
Current liabilities	(3,013)	-	(3,013)	(3,601)
	<u>286,335</u>	<u>28,395</u>	<u>314,730</u>	<u>251,348</u>

PURPOSE OF RESTRICTED FUNDS

LACER fund - funds granted by Midlothian Council to be distributed to those identified as suffering from the cost of living crises.

Midlothian Council Poverty Fund - funding for period poverty resource

SPFL Trust - funding for seniors lunch club

Turcan Connell - funding for the Clubs mental health work in the community

Robertson Trust - funding to subsidise salaries

Miller Homes - funding for the Clubs mental health work in the community

National Lottery - funding for seniors lunch club

CAF - funding for seniors lunch club

Mental Health Fund - funds granted by McDonalds for the Clubs mental health work in the community