

Charity No. SC053667(Scotland)

BO'NESS RUGBY CLUB SCIO
UNAUDITED ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD 23 SEPTEMBER 2024 TO 31 MARCH 2025

BO'NESS RUGBY CLUB SCIO

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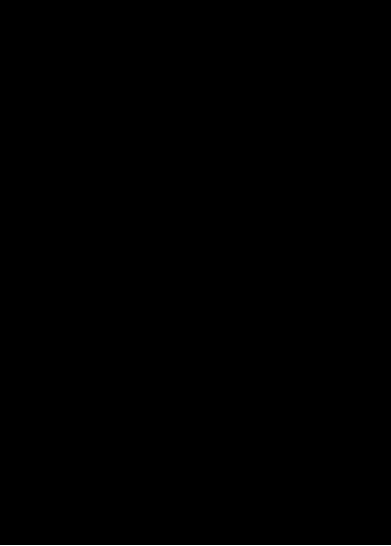
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BO'NESS RUGBY CLUB SCIO

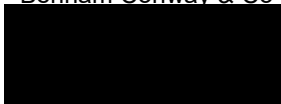
LEGAL & ADMINISTRATIVE INFORMATION

FOR THE PERIOD 23 SEPTEMBER 2024 TO 31 MARCH 2025

TRUSTEES



Benham Conway & Co Chartered Accountants



BO'NESS RUGBY CLUB SCIO

TRUSTEES' ANNUAL REPORT

FOR THE PERIOD 23 SEPTEMBER 2024 TO 31 MARCH 2025

The Trustees present their report and the unaudited financial statements for the period ended 31 March 2025. This report was prepared in accordance with The Charities Statement of Recommended Practice (SORP) (FRS 102). The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 (FRS102).

The names of the Trustees who acted for the charity during the financial period, and the date they were appointed, were as follows:

	Appointed
	23 September 2024
	23 September 2024
	23 September 2024
	23 September 2024

OBJECTIVES & ACTIVITIES

The aim of the charity is to advance the public participation in rugby from the age of four years old to adult, through club teams and school-based programs in all primary and secondary schools in Bo'ness. The provision of sports facilities and training, especially in Rugby Football according to the laws approved by the Scottish Rugby Union, to improve the health and wellbeing of children and adults in Bo'ness and surrounding areas.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate exposure to major risks.

ACHIEVEMENTS & PERFORMANCE

During the financial period, the club has made significant progress both on and off the field. Bo'ness Rugby Club has grown in strength and numbers, with increased participation across all age groups.

We successfully hosted and competed in a number of fixtures and community events, strengthening our ties with local schools and organisations.

FUTURE PLANS

The club's ongoing commitment to promoting rugby as an inclusive and community-driven sport in the Bo'ness area remains central to our mission, and we are proud of the positive impact we continue to have locally. We aim to increase the amount of coaches and players across the club, alongside developing our own pitch facilities alongside the development of a clubhouse.

FINANCIAL REVIEW

The charity reports a net increase in funds for the period of £16,462 and has accumulated reserves of £16,462 at the balance sheet date.

RESERVES POLICY

It is the policy of the organisation to maintain unrestricted funds, which are the free reserves of the charity, at a level to provide sufficient funds to cover management, administration and support costs. At the period end, reserves of £16,462 were held.

BO'NESS RUGBY CLUB SCIO

TRUSTEES' ANNUAL REPORT (CONTINUED)

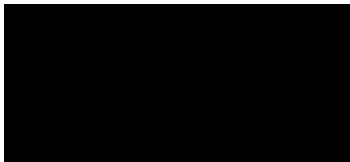
FOR THE PERIOD 23 SEPTEMBER 2024 TO 31 MARCH 2025

STRUCTURE, GOVERNANCE & MANAGEMENT

The charity was created in September 2024 to increase participation in rugby in Bo'ness. Day to day management of the charity's operations have been delegated to individual Trustees.

Trustees are appointed for a term of 12 months. There is no restriction on the number of times a trustee may be re-elected.

This report was approved by the Trustees on 12/12/25 and signed on its behalf by



Trustee

BO'NESS RUGBY CLUB SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BO'NESS RUGBY CLUB SCIO

I report on the accounts for the period to 31 March 2025 set out on pages 5 to 8.

Respective Responsibilities of the Trustee and Examiner

The charity's trustee is 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 (as amended). The charity's trustee considers 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 the Independent Examiner's Report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 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 seeking explanations from you as 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.

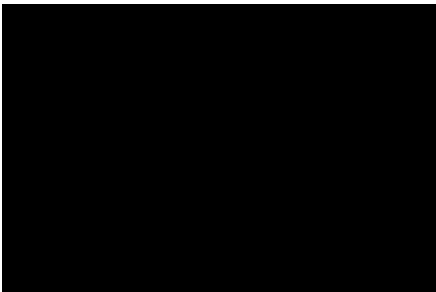
Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (i) to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations.

have not been met; or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 16/12/2025

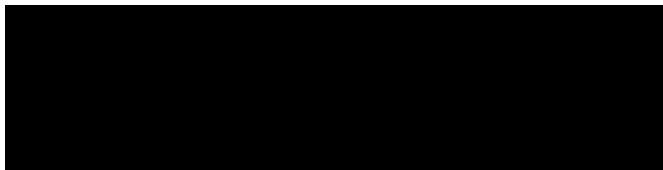
BO'NESS RUGBY CLUB SCIO**STATEMENT OF FINANCIAL ACTIVITIES****FOR THE PERIOD 23 SEPTEMBER 2024 TO 31 MARCH 2025**

	Notes	Unrestricted Funds 2025 £
Income from:		
Trading income	2	4,340
Donations and other income	3	26,064
Total income		<u>30,404</u>
Expenditure on:		
Charitable activities	4	13,462
Governance costs	5	480
Total expenditure		<u>13,942</u>
Net movement in funds		<u>16,462</u>
Reconciliation of funds:		
Total funds at 31 March 2025		<u>16,462</u>

BO'NESS RUGBY CLUB SCIO**BALANCE SHEET****AS AT 31 MARCH 2025**

		2025	
	Notes	£	£
Current assets			
Debtors	6	917	
Cash at bank and in hand		16,914	
		<u>17,831</u>	
Creditors: amounts falling due within one year	7	(1,369)	
Net current assets			
Net assets			<u>16,462</u>
Funds – unrestricted			
General fund			<u>16,462</u>

The accounts were approved by the Trustees on 12/12/25



BO'NESS RUGBY CLUB SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 23 SEPTEMBER 2024 TO 31 MARCH 2025

1. Accounting policies

Charity information

Bo'ness Rugby Club SCIO is a registered in Scotland. The registered office is 63 Redbrae Avenue, Bo'ness, EH51 9TN.

1.1 Basis of preparation

These accounts have been prepared in accordance with 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), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

1.2 Income

All incoming resources are recognised in full in the Statement of Financial Activities in the period in which the charity is legally entitled to receive them, it is probable that the income will be received, and the amount can be measured reliably.

1.3 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for the expenditure. All costs have been directly attributed to one of the functional categories of expenditure in the Statement of Financial Activities and include irrecoverable VAT.

Governance costs comprise all costs associated with the governance arrangements of the charity, including constitutional and statutory requirements.

1.4 Taxation

The charity is exempt from tax on its charitable activities.

2. Trading income

	2025 £
Membership income	1,245
Clothing income	2,155
Events income	940
	<u>4,340</u>

3. Donations and other income

	2025 £
Grants and donations	25,704
Sponsorship	360
	<u>26,064</u>

BO'NESS RUGBY CLUB SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD 23 SEPTEMBER 2024 TO 31 MARCH 2025

4. Charitable activities

	2025
	£
Wages	6,340
Rent	3,403
Clothing purchased	2,168
Equipment	456
Events expenses	678
Bank charges	8
Training costs	248
Sundry expenses	161
	<u>13,462</u>

5. Governance costs

	2025
	£
Accountancy fees	<u>480</u>

6. Debtors: amounts due within one year

	2025
	£
Prepayments	<u>917</u>

7. Creditors: amounts due within one year

	2025
	£
Accruals	480
Deferred income	889
	<u>1,369</u>