

Brechin Rugby Football Club (SCIO)
(BRFC - SCIO)

TRUSTEES' ANNUAL REPORT
AND FINANCIAL STATEMENTS

Period from 1st April 2018-31 March 2019

Scottish Charitable Incorporated Organisation
No: SC046872

Susan Godsall ACIE
Independent Examiner (R & P £100,000)
Voluntary Action Angus
32-34 Guthrie Port
Arbroath
DD11 1RN
Tel 01241 875525
Email susan@voluntaryactionangus.org.uk

Contents	Page
Trustees' Annual Report	2 - 4
Independent Examiner's Report	5
Statement of Receipts and Payments	6
Statement of Balances	7
Notes to the Accounts	8-9

The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31 March 2019.

Current Trustees

Chairperson	Colin Tinsley
Secretary	Sandra Robertson
Treasurer	Mandy Mackie
Other Trustees	Robin Leslie Melville
	Gary Robertson (apptd 30/04/2018)

Contact Address

42 Drumachlie Park
Brechin
Angus
DD9 7BU

Independent Examiner

Susan Godsall
Voluntary Action Angus
32-34 Guthrie Port
Arbroath
DD11 1RN

Constitution

Brechin Rugby Football Club is a Scottish Charitable Incorporated Organisation (a SCIO) and it was registered in its current form on 29 September 2016. The charity was previously a voluntary organisation which has changed its legal form to that of a SCIO and the trustees, whom are shown on page 1, hold regular meetings throughout the calendar year.

Appointment of Trustees

Trustees are recruited at the Annual General Meeting. The office Bearers are elected at the Annual General Meeting. The trustees may be co-opted throughout the year.

Objectives and Activities

Charitable purposes

The advancement of public participation in sport and in Rugby Football Union.

The organisation's purposes are: The public participation in the sport of Rugby Union Football. The organisation, management and development of Rugby Union Football for all members of the club. Membership of appropriate leagues for the purpose of establishing regular competitive play for the club's representative teams as appropriate. The provision of training and playing facilities for its members. Promoting and maintaining the highest standards of technical competence and safety in the sport. Upholding the rules of the sport, providing equal opportunities and the promotion of the sport of Rugby Football Union.

Achievements and Performances

The Board have regular meetings and have discussed Building Warrants, Cookston Grounds regular updates, sewage connections, pitch progress, charity changes with the information provided from OSCR, funding as well as all reports from the running sections of the Club. Further to this Annual Awards Night, Fundraisers and running events.

The charity has been successful with applications for LEADER funding, to fund the running of the training facilities as well as fencing and professional fees. Fundraising has been successful too with a grand total of £3689. The paper trail for restricted funds must evidence that the money has been used in full only for the purpose for which it was gifted. Any remaining monies the charity must seek additional permission to use the money for another purpose or return the surplus to source.

Another successful year new members are continually added to the club and it has grown in numbers. There are to name a few keen groups attending that have individual coaches allocated:-

RugRats
Micro Coaches
P4/5
P6/7
BRUCE

There are also General Committee and Coaches meetings held within the Club as well as the Board Meeting there are at least 6 meetings in an Annual Year.

Sports Hubs pool resources and source funding for common activities such as First Aid Training, Child Protection Training, Inclusiveness/Awareness, Drugs in sport, and running joint local sporting events.

There has been attendance at many of the local shows in the area where The Club has had a stand to show their presence in the community.

The club has held a unified rugby session run by The Strathmore Rugby Club Community Trust with Brechin Rugby Club.

Trustees Remuneration and Expenses

There has been no remuneration to Charity Trustees during the period.

Financial Review

The results for the period are set out in the attached accounts. The results show a deficit of £11751. Leaving unrestricted funds of £54428 and restricted funds of nil. The deficit was met by previously received funds.

Funds from the previous club were received as a donation to the SCIO on the 30th September 2016 to the value of £20,759.

Reserves Policy

The Trustees are considering a reserves policy to continue the development of the club for a period of time.

The Trustees are responsible for the strategic direction and planning of the charity.

Approved by the Trustees on
and signed on their behalf by:

Mandy Mackie Mandy Mackie (Treasurer)

30/4/19 Date of approval

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the period ended 31 March 2019 which are set out on pages 5.

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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity Trustees consider that the audit requirement of the Regulation 10(1) (d) 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 to state whether particular matters have come to my attention.

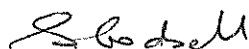
Basis of Independent Examiner's Statement

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.

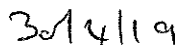
Independent Examiner's Statement

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 following requirements have not been met:
 - 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 in accordance with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



Susan Godsall ACIE
Independent Examiner
Voluntary Action Angus
1-3 St James Road
Forfar
DD8 2AQ



Date of signing

Brechin Rugby Football Club SCIO
Charity Number SC046872

RECEIPTS AND PAYMENTS ACCOUNT

YEAR 01/04/2018-31/03/2019

	2019	2019	2019	2018
	£	£	£	£
	unrestricted	restricted	Totals	Totals
RECEIPTS				
from Charitable Activities				
Main Income				
Grants	0	23859	23859	31000
Donations	10957		10757	28166
Fees	2923		2923	1403
Trading(Goods Sold)	5741		5741	3242
Fundraising	3689		3689	
TOTAL RECEIPTS	23310	23859	46969	63811

PAYMENTS

from Charitable Activities

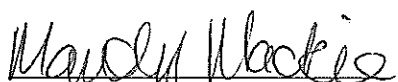
Charitable Activities	11846	46859	58705	20668
Fundraising	0		0	210
Governance Note 4	175		175	140
Investment Management Costs	0		0	0
Payments relating to Activities	0		0	0
Donations	40		40	340
	12061	46859	58920	21358
TOTAL PAYMENTS	12061	46859	58920	21358
Transfers	0	0	0	0

Surplus/Deficit for period	11249	-23000	-11751	42453
----------------------------	-------	--------	--------	-------

Brechin Rugby Football Club SCIO
Charity Number SC046872

BALANCE SHEET

YEAR	01/04/2018-31/03/2019			
	2019	2019	2019	2018
A/cs	£	£	£	£
	unrestricted	restricted	Totals	Totals
Opening Balances	43179	23000	66179	23726
Surplus for the year	11249	-23000	-11751	42453
Net Assets (less fixed assets)	54428	0	54428	66179



Trustee signature one on behalf of all

Date

30/4/19.

1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Grants Received

	2019	2018
Angus Local Action Group (LEADER)	18859	
Simpson McReath Trust	5000	
Aberbrothock Skea Trust		2000
Bill McLaren Foundation		5000
Willimina McLaren		2000
Wallace Trust		1000
Angus Council (Fencing)		3000
Angus Council (Common Good Fund)		5000
The Nicoll Charitable Foundation		13000

4. Governance costs

	2019 £ unrestricted	2019 £ restricted	2019 £ Totals	2018 £ Totals
Independent Examination	175		175	140

5. Staff Costs

N/A

Full cost breakdown spreadsheet

6

Brechin Rugby Football Club SCIO
Charity Number SC046872

Full Breakdown of funds and allocations

YEAR	01/04/2018- 31/03/2019	2019	2019	2019	2018
	£ unrestricted	£ restricted	£ Totals	£ Total	
Receipts					
Grants	0	23859	23859	31000	
Donations	10957	0	10957	28166	
Sales	1037	0	1037	480	
Fees	2923	0	2923	1403	
Match Tickets	4704	0	4704	2045	
Travel	0	0	0	717	
Fundraising	3689	0	3689	0	
Total Receipts	23310	23859	47169	63811	
Payments					
Garage Rent	339	0	339	326	
Donation	40	0	40	340	
Ticket Sales	3689	0	3689	4349	
Travel & Training	0	0	0	1545	
Merchandise	1100	0	1100	4264	
Equipment	0	44842	44842	0	
Hall Hire	0	0	0	960	
Events	1613	0	1613	0	
Insurance	1100	0	1100	836	
Ground Rent	888	0	888	1015	
Ground costs	649	2017	2666	5800	
Professional Fees	2006	0	2006	0	
Expenses	462	0	462	1573	
Total payments	11886	46859	58745	21008	
Fundraising	0	0	0	210	
Independent Examination	175	0	175	140	
	12061	46859	58920	21358	
Surplus/deficit for year	11249	-23000	-11751	42453	