

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

TRUSTEES' ANNUAL REPORT
AND FINANCIAL STATEMENTS

Period from 28th September 2016-31 March 2017

Scottish Charitable Incorporated Organisation
No: SC046872

Susan Godsall ACIE
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Brechin Rugby Football Club SCIO: SC046872
Trustees Annual Report
For the period 28th September 2016-31 March 2017

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The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31 March 2017.

Current Trustees

Chairperson	Colin Tinsley
Secretary	Sandra Robertson
Treasurer	Mandy Mackie
Other Trustees	Robin Leslie Melville

Contact Address

42 Drumachlie Park
Brechin
Angus
DD9 7BU

Independent Examiner

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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

While the Brechin Rugby Football Club(BRFC) has changed its status to that of a being a Scottish Charitable Incorporated Organisation on the 29th September 2016, it continues to support the promotion and development of rugby at all age levels. Along with the change of status, sponsorship was secured from various sources for the junior teams and a new logo was also introduced as part of the club's rebranding.

A camping weekend was organised and it was well attended, there was also a RBS Rugby Force Day event held and this was sponsored by Royal Bank of Scotland. The club organised trips to BT Murrayfield for which the Scotland v Argentina test match was one such trip. The club participated in the Friday Night Project at Brechin Community Campus and in its continuing support this project, BRFC provided rugby training sessions.

There was an annual award night which was held at The Nova and £253.20 was raised from the raffle for the Italian earthquake victims. A £4,000 donation was received from Artemis RTL and the club had organised a fundraising bag pack event for Christmas Eve.

The website has been reviewed since the Club became a SCIO.

Support has been sought from Voluntary Action Angus for Independent Examination of BRFC accounts and Gift Aid assistance.

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 surplus of £23,726. Leaving unrestricted funds of £23,726

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)

3/10/17

Date of approval

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the period ended 31 March 2017 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 with accord with the accounting record 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
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Date of signing

Brechin Rugby Football Club SCIO
Charity Number SC046872

RECEIPTS AND PAYMENTS ACCOUNT

YEAR

28/09/2016-31/03/2017

	2017	2017	2017
	£	£	£
	unrestricted	restricted	Totals
RECEIPTS			
from Charitable Activities			
Main Income			
Donations	24969		24969
Fees	1383		1383
Trading(Goods Sold)	6259		6259
TOTAL RECEIPTS	32611		32611
PAYMENTS			
from Charitable Activities			
Charitable Activities	8092		8092
Fundraising	0		0
Governance Note 4	140		140
Investment Management Costs	0		0
Payments relating to Activities	0		0
Donations	653		653
	8885		8885
TOTAL PAYMENTS	8885	0	8885
Transfers	0	0	0
Surplus/Deficit for period	23726	0	23726

Brechin Rugby Football Club SCIO
Charity Number SC046872

BALANCE SHEET

YEAR

28/09/2016-31/03/2017

	2017	2017	2017
A/cs	£	£	£
	unrestricted	restricted	Totals
Opening Balances	0	0	0
Surplus for the year	23726	0	23726
Net Assets (less fixed assets)	23726	0	23726

Mandy Mackie

Trustee signature one on behalf of all

Date 3/10/17

Note to the accounts – for the period ended 31st March 2017

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

N/A

4. Governance costs

	2017 £ unrestricted	2017 £ restricted	2017 £ Totals
Independent Examination	140		140

5. Staff Costs

N/A

6. Full Cost Breakdown

Brechin Rugby Football Club SCIO
Charity Number SC046872

Full Breakdown of funds and allocations

YEAR	28/09/2016- 31/03/2017	2017	2017	2017
		£ unrestricted	£ restricted	£ Totals
Receipts				
Donations		24969		24969
Sales		1672		1672
Fees		1383		1383
Match Tickets		4187		4187
Travel		400		400
Total Receipts		32611		32611
Payments				
Garage Rent		160		160
Donation		653		653
Ticket Sales		4733		4733
Travel		800		800
Equipment		1042		1042
Hall Hire		864		864
Expenses		493		493
Total payments		8745		8745
Independent Examination		140		140
		8885		8885
Surplus/deficit for year		23726		23726