

Barstobrick Equestrian and Indoor Recreation Club

Also known as BEIRC

Trustee Report and Unaudited Accounts

For the Year to 31 August 2025

BEIRC
Trustees Report
For the Year from 31 August 2025

The trustees present their report together with the accounts for the year to 31 August 2025. The prior period comparatives are from incorporation on 24 March 2023 to 31 August 2024.

Reference and Administrative Information

Charity name	Barstobrick Equestrian and Indoor Recreation Club	
Other names charity is	BEIRC	
Registered charity number	SC052434	
Charity's principal address	Barstobrick Equestrian Indoor Recreation Centre	
	Ringford	
	Castle Douglas	
	Dumfries & Galloway	Postcode DG7 2AT

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year
1	Kelly Telfer	Chairperson/Vice Chair person	Appointed as Vice Chairperson on 2 Feb 2026.
2	Sarah Burton	Treasurer	
4	Jenifer Picken	Secretary	Appointed as a Trustee on 23 Oct 2024 and as Secretary on 2 Feb 2026.
6	Nadine Scott	Chairperson	Appointed as Trustee on 12 Nov 2025 and Chairperson from 2 Feb 2026.

Names of all other charity trustees during the period.

Trustee name	Dates acted if not for whole year
Dugald Forbes	Retired on 31 Jan 2024
Fran Milne	Retired on 12 Nov 2025
Judy Fairbairn	Appointed 23 Oct 2024. Resigned 15 August 2025

There were no other trustees during the period.

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Trustees Annual Report (Cont)

Structure, governance and management

Type of governing document	BEIRC is a Scottish Charitable Incorporated Organisation (SCIO). It is governed by our Constitution. There have been no changes to the Constitution submitted as part of our application to become a SCIO and it was adopted by the trustees on 1 August 2023 with no changes from the version submitted as part of the SCIO application.
Trustee recruitment and appointment	The structure of the organisation consists of members and trustees. The constitution governs the election, retirement and re-election of trustees who are appointed by the members.

Objectives and activities

Charitable purposes	The organisation's purpose is to provide the community of the Stewartry district and beyond, equestrian enthusiasts and other sports enthusiasts with an opportunity to partake in all activities within a high quality, safe and enjoyable environment at Barstobrick. Everyone is welcome at BEIRC and we continually strive to improve and develop the organisation. More specifically we are committed to: (a) The advancement of public participation in sport (b) The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the quality of life for the persons for whom the facilities or activities are primarily intended (c) Any other purpose that may reasonably be regarded as analogous to any of the preceding purposes. BEIRC is also committed to the advancement of education, but this is largely through commissioning educational activities to be delivered by members and organisations and by appointed trainers rather than delivery by BEIRC.
Summary of the main activities in relation to these objectives	One of our core activities is the provision and enhancement of indoor sporting facilities at Barstobrick Equestrian Indoor Centre. This includes - Leasing indoor arenas one large, one smaller, from Fellend Farm, Ringford, Castle Douglas - The maintenance of the facilities to enable safe sporting activities in the arenas - The provision of key equipment including show jumps, dressage boards etc to support equestrian training and competitions BEIRC also undertakes activities to encourage public participation in sport including: - Organising and running a variety of indoor equestrian competitions, open to all - Working with other local organisations including local pony club and horse riding clubs and Riding for the Disabled to make use of the equestrian facilities BEIRC provides - Enabling individual equestrians to make use of the arenas to exercise and train their ponies/horses - Provision of training opportunities for subscribers with instructors in show jumping, TREC and other disciplines. both individually and in clinics.

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Trustees Annual Report (Continued)

Objectives and activities (continued)

Summary of the main achievements of the charity during the financial period	BEIRC continued to rent the two indoor arenas at Barstobrick. A number of improvements have been made to the facilities this year including the purchase of a new tractor to help maintain the arena surface, new show jumps and some working hunter poles. Subscriptions were down a little but remained strong, and we continued to offer dressage, show jumping and TREC training. We continued with our core dressage and show jumping competitions run by BEIRC through the Autumn, Winter and Spring. A number of these events included Pony Club Spring Festival Qualifiers. We are the main location running these competitions in Dumfries and Galloway. We also continued with our collaborations with South of Scotland TREC to run TREC competitions, with Stewartry Pony Club to run Arena Eventing competitions and Dumfries and Galloway Horse Show to run showing competitions. Working Hunter Competitions entries were down and as a result we cancelled a few competitions. In addition we had a few competitions cancelled due to poor weather conditions leading to a reduction in competition income this year.
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Trustees Annual Report (Continued)

Financial Review

Brief statement of the charity's policy on reserves	In a year with regular receipts and payments, the trustees would anticipate being able to maintain a surplus for the year. The biggest single expenditure is the rent. The way the payment profile for the period works is that subscriptions are received before the rent needs to be fully paid. Income from competitions generally cover the other expenses for the year. After rent and competition expenses we make an allowance to cover other expenses in the financial year before we allow expenditure on other discretionary items. In order to maintain the arena surface, we regularly have to invest in it. The most recent work was done in early 2023 when we spent in the region of £20,000 to top up the surface in the main arena. When considering making additional improvements to the facilities we need to make sure we will be able to carry out maintenance on the arena surfaces. So before agreeing additional discretionary payment we ask: - Have we covered the rent for the year? - How much of the anticipated other non-competition expenses have we paid and what do we need to leave to cover annual costs? - How long is it since we last invested in the arena surfaces and how much do we need to allow now for work on them? - How important is the expenditure to maintaining the facility for our subscribers and other users of the facilities?
Details of any deficit	This year the trustees chose making investments in new Show Jumps for competitions and a new tractor to help maintain the arena surface. This investment was £19,053 and led to a deficit overall for the year of £5,719
Donated facilities and services (if any)	The accountant who did the review, E Robertson, donated their services.

The trustees declare they have approved the above report .

Signed on behalf of the SCIO's Trustees on 27 May 2026

Sarah Burton



Kelly Telfer



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Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the period ended 31 August 2025 which are set out on pages 7 to 9.

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) (d) of the 2006 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 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 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Elizabeth Robertson

Signed : 

Relevant Professional qualification/professional body: FCCA

Address: 86A Lincoln Road, Deeping Gate, Peterborough, Cambs PE6 9BA

Date: 27 May 2026

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Receipts and Payments Accounts
For the year to 31 August 2025

There are no unrestricted Funds.

	Notes	2024	2025
<u>Receipts</u>			
Donations	2	32,757	0
Gross receipts from charitable activities	3	54,311	46,358
Total Receipts		£87,068	£46,358
<u>Payments</u>			
Payments related to charitable activities	4,5	42,230	33,024
Purchase of fixed assets		2,210	19,053
Total Payments		44,440	52,076
Surplus (Deficit)		£42,628	(£5,719)

Statement of Balances
As at 31 August 2024

There are no unrestricted Funds.

	Notes	2024	2025
Cash Funds			
Bank and cash balances at the start of the period		-	42,628
Surplus/(Deficit) shown on receipts and payments account		42,628	(5,717)
Bank and cash balances at the end of the period		£42,628	£36,911
Other Assets			
Opening Fixed Asset Value		-	2210
Purchase of Assets (Sound System and Barriers)		2210	
Purchase of Tractor, Show Jumps and Working Hunter poles			19,053
Deprecation (20% Straight line in year after purchase)			(442)
Total other Assets		2,210	20,821

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Notes to the Accounts

For the Year to 31 August 2025

1. Basis of Preparation

The Accounts have been prepared on a receipts and payments basis. No adjustments have been made for any income due but not received, or any expenses incurred but not yet paid at the end of the period.

2. Donations

Barstobrick Equestrian and Indoor Recreation Club has been a club run under a constitution for a number of years prior to the Trustees applying to set up a Scottish Charitable Incorporated Organisation (SCIO). The previous club agreed to transfer the assets to the new SCIO at the AGM on 31 August 2023. The assets transferred are shown as a donation of £32,757 in the accounts in the period to 31 August 2024.

There are no restricted funds.

3. Gross Receipts from Charitable Activities

	2024	2025
Subscriptions	27,438	26,491
Competitions, Training & Arena Hire Income	26,873	19,868
	<u>£54,311</u>	<u>£46,358</u>

4. Payments related to Charitable Activities

	2024	2025
Rent	25,000	21,960
Competition costs	8,867	5,363
Maintenance & facility upgrades	5,987	3,826
Insurance	1,327	942
Trustee remuneration	681	797
Bank charges and compensation	-287	-341
Broadband and Internet Fees	325	267
Volunteer Training	120	-
Affiliation fees	210	210
	<u>£42,230</u>	<u>£33,024</u>

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Notes to the Accounts

For the Year to 31 August 2025 (Continued)

5. Trustee Remuneration

The payments of £797 to trustees relate to their role in organising and running competitions and not for their role as a trustee. They are in accordance with an agreement that has been in place for a number of years. The agreement was reviewed by the trustees prior to the application to become a SCIO.

6. Trustees Expenses

No expenses were paid to Trustees.

7. Related Party Transactions

There were no related party transactions in the period