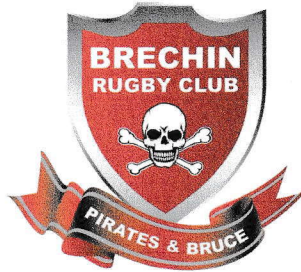

BRECHIN RUGBY FOOTBALL CLUB

Scottish Charitable Incorporated Organisation: No SC046872



Annual Report & Financial Statement **1st April 2025 to 31st March 2026**

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Introduction

The club experienced no major issues this season except in the recruitment of new players, meaning that all training, matches, functions and other non rugby related external fundraising activities continued as per normal. The junior teams all performed well in tournaments throughout the season again teaming up with Abroath Rhinos in all competitions due at times to lack of player numbers. All our Junior teams (Micros, P4/5's and P6/7's) have played well winning a majority of games played in tournaments against far larger clubs this season despite lack of players at times. We have also continued with the autistic rugby sessions at the club facilitated by the Strathmore Rugby Trust. We have also facilitated training sessions for different Strathmore rugby teams during periods of poor weather conditions and allowed our facilities to be used to host games when pitch conditions at Strathmore Rugby club were unplayable. The Strathie Sharks U18/s and U16's teams have utilized our facilities most for both competitive games and training in what has been one of the wettest seasons on record with extensive flooding throughout the region. In the following sections we will break down all the activities separately.

Trustees and Committee Members Annual Report

George Strachan has continued into his fourth season as Chairman after being elected initially in September 2022 and all the existing main Committee members (Treasurer Pauline Davies and Secretary William Davies) were re-elected at this years AGM held in August 2025. In addition to the main committee members we also elected a new Vice Chairman in Emma Duncan as well as a formal membership officer in Ashley Hill. The club also appointed Hayley Wood as the first ever communications officer alongside Hazel Anderson as the new funding officer.

The day to day running of the club is undertaken by the committee members with the trustees only being consulted on decisions of major significance. The club have not changed any of the trustees during the current season.

Trustees

Chairman: George Strachan

Trustee 1: Robin Leslie Melville

Trustee 2: Sandra Robertson

Trustee 3: Pauline Davies (treasurer)

Trustee 4: William Davies (secretary)

Trustee 5: Alan Shepherd

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Committee Members

Chairman: George Strachan

Vice Chairman: Emma Duncan

Treasurer: Pauline Davies

Secretary: William Davies

Events and fundraising coordinator: Emma Duncan

Child Protection Officer: Megan Watson

Membership Officer: Ashley Hill

Coach Coordinator: Andy Duncan

Communications Officer: Hayley Wood

Funding Officer: Hazel Anderson

Club Ambassadors

Tom Brown: SRU player

Ross McCann: SRU player

Contact Addresses

Charity Contact Address

C/O Pauline Davies (Treasurer)

1 The Old Dairy

Nursery Lane

Brechin

DD9 7DP

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Independent Examiner

Susan Godsall

35 Keptie Road

Arbroath

DD11 3EF

Who are we?

Brechin Rugby Football Club is a Scottish Charitable Incorporated Organisation (SCIO) and it was registered in its current form on 29th September 2016.

Our Organisation's purposes are:

- The public participation of rugby union football for all members of the club.
- Membership of appropriate leagues for the purposes of establishing regular competitive for the clubs representative teams.
- Provision of training and playing facilities.
- Promoting and maintaining the highest standards of technical competence and safety in the sport.
- Upholding the laws of the sport, providing equal opportunities and the promotion of Rugby Football Union within the local community.

Foreword by the chairman



Welcome to Brechin Rugby Club's Annual Report for season 2025/26. The Annual Report is the ideal opportunity to reflect on all the hard work undertaken by our volunteers during the financial Year.

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The season 2025/26 was my fourth year in the role of chairman and the time seems to have flown by so quickly. Aided by a core of volunteers and club officials I have continued to enjoy my role at the club and have implemented many of the outstanding issues I felt the club has needed to address as it moves forward in challenging times both financially and operationally in the current financial climate which is extremely at present.

Despite seeing a drop in membership levels in the junior teams, and financial stress to many parents of potential future players due to the current economic climate we are still undertaking numerous recruitment drives by various means to try to increase club membership for both players and coaches and are also visiting local schools to help introduce rugby to the younger generation. This has been implemented by utilising Strathmore Trust to provide coaches to visit local primary schools within our catchment area this season on our behalf. We have thus visited Mason Dieu, Andover, Edzel and Stracathro. Despite the challenges of recruitment, we have continued our relationship throughout the season with Abroath Rugby Rhinos to provide competitive teams at tournaments to make up for lack of players at times during the season.

We have managed to field our own junior teams (Micros, P4/P5 and P6/P7 age grades) throughout the season supplemented at times by Arbroath players and they all have performed well winning most of the games they have played in. Our P6/7 team players have excelled this season winning almost all of their tournament games this season.

I would also like to thank our dedicated coaching team who have given their spare time willingly in all weather conditions to help the kids develop their rugby skills.

Also I would like to thank our new Vice Chairman Emma Duncan for her enthusiasm and organisation for fund raising activities throughout the season especially during our participation in the Tay FM cash for kids competition.

Finally, I would like to thank all the Players, Guardians, Parents, coaches, Committee members and Trustees at the club, without your continued commitment to the club, we wouldn't be where we are today.

George Strachan (Heff)

Our Year at a Glance

The 2025/2026 season was once again dominated by the weather conditions which has seen the club battle against a cold winter with heavy prolonged rain in the winter at times which has led to some very wet training sessions at times and training numbers at times reflected this during the Tuesday evening sessions. Fortunately, we continued to go indoors for winter training for the Sunday morning sessions at the Brechin Community Campus.

The club hosted two successful junior tournaments during the season and hosted one Brechin Bruce over 35's game. However, we also allowed Strathmore Rugby Club teams to train on our pitch when poor weather conditions meant that their own pitches were unplayable. We have also continued to provide Autistic rugby at the club.

We also gained accreditation with Angus Alive to provide accredited training recognized by Angus Council as official providers of sports training within the county.

All our junior teams have played well during the current season, especially the P6/P7 team, which have not lost a competitive match against all local opposition teams when competing in tournaments when composed solely with Brechin players at tournaments.

Despite the challenging economic climate, we have actively undertook multiple fundraising events and looked for grants to help supplement our running costs and development needs. In particular, our participation in the Tay FM cash for kids competition yielded much needed club funds in excess of £2.5K. We also have decided to develop the club facilities further by looking to provide a pitch side café for events in the future and are actively looking for extra funding to get this across the line during the following season.

Brechin Micros 2025/26



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The Brechin P4/5 Team Season 2025/26



The Brechin P6/7 Team Season 2025/26



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The Brechin Bruce Team (over 35's) Season 2025/26 after game v Mackie Mammoths December 2025



Fundraising

Donations were received from the following during the financial year

Donations to Local Community

Donations made to the local community during the financial year

The Future

The immediate future is to increase player membership and recruit more coaches and volunteers at the club and also to try and get a modular café installed at the ground to help provide hot or cold drinks and food during games, events or training sessions and help generate cash for the club.

Appointment of Trustees

Trustees are recruited at the Annual General Meeting. The Office Bearers are elected at the Annual General Meeting but they may be co-opted throughout the year.

Trustees Remuneration and Expenses

There has been no remunerations to Charity Trustees during the period of 01/04/2025 and 31/03/2026.

Financial Review

The results for the period are set out in the attached accounts. The results show income of £17,971 (£12,659 2025) expenditure of £15,785 (£15,171 2025) a surplus of £2,186 (deficit of £2,512 2025) leaving unrestricted funds of £44,929 and restricted funds of £1,557.

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.

Assets

The following assets belong to the club at present:

Rugby Posts

Scrum Machine

Steel shipping container – 40 ft

Steel shipping container – 20 ft

Portacabin/ Admin Block

Two Shower /Subsistence Units

Fencing/Gates

Grasshopper Ride on Mower 430D

Floodlights

Septic Tank

APPROVAL

This report was approved by the Trustees on the 22nd of July 2026 and signed on their behalf by:

Pauline Davies

Trustee

22/7/2026

Date

Brechin Rugby Football Club SCIO – SC046872

Independent Examiners Report

BRECHIN RUGBY FOOTBALL CLUB SCIO - SC046872

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the period 1st April 2025 to 31st March 2026 which are set out on pages 12-16.

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) or 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 Independent Examiner

22/07/2026 Date of signing

Susan Godsall ACIE
Independent Examiner
35 Keptie Road
Arbroath
Angus
DD11 3EF

Statement of Receipts and Payments

		2026 £	2026 £	2026 £	2025 £
		Unrestricted	Restricted	Total	Total
Receipts					
Donations		1,840	2,271	4,111	2,300
Grants		940	1,000	1,940	4,153
Trading		1,702	0	1,702	1,421
Fundraising		6,446	0	6,446	2,159
Other	Fees	3,772	0	3,772	2,626
TOTAL RECEIPTS		14,700	3,271	17,971	12,659
Payments					
Charitable Activities		9,554	2,271	11,825	14,655
Trading		1,446	0	1,446	0
Donations		476	0	476	0
Governance		200	0	200	200
Fundraising Expense		1,838	0	1,838	316
		13,514	2,271	15,785	15,171
TOTAL PAYMENTS					
Surplus/Deficit		1,186	1,000	2,186	-2,512

Statement of Balances

		2026 £ Unrestricted	2026 £ Restricted	2026 £ Total	2025 £ Total
Funds Reconciliation					
Balance as at 01 April		43,743	557	44,300	46,812
Surplus/Deficit		1,186	1,000	2,186	-2,512
		<u>44,929</u>	<u>1,557</u>	<u>46,486</u>	<u>44,300</u>
Bank Balance	Main	44,829	1,557	46,386	44,200
	Cash	100	0	100	100
		<u>44,929</u>	<u>1,557</u>	<u>46,486</u>	<u>44,300</u>
Liabilities					
		200	0	200	200
Independent Examination Fee		<u>200</u>	<u>0</u>	<u>200</u>	<u>200</u>
Asset Value					
non inclusive			33,788		

APPROVAL

This report was approved by the Trustees on the 22nd of July 2026

Pauline Davies
Trustee

22/7/2026
Date

Notes to the Accounts

1. Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with:

- a) The Charities & Trustees Investment (Scotland) Act 2005
- b) The Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Fund Accounting

- a) Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.
- b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for a specific purposes.
- c) Any purposes are set out below in the further notes

3. Taxation

- a) The charity is not liable to corporation tax or capital gains tax on its charitable activities
- b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- a) No remuneration was paid to trustees or any persons connected with them during the year (2024-2025£nil)
- b) No travelling expenses were reimbursed to trustees during this period.

Notes to the Accounts cont'd

1. Donations

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
Mr & Mrs Eta Tro	0	800	800	800
Centrica Management	0	1,471	1,471	0
Angus Show	1,500	0	1,500	1,500
Small Donations	340	0	340	0
	1,840	2,271	4,111	2,300

2. Grants

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
Moncur Trust	0	1,000	1,000	0
Scottish Rugby Union	940	0	940	4,153
	940	1,000	1,940	4,153

9,554 2,271 **11,825** **14,655**