Registered Charity Number: SC0447223

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 March 2026 For

Falkirk Rugby Football and Sports Club SCIO

Daniel Morris Accounting Services
10 – 681 Alexandra Parade
Glasgow

G31 3LN

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Report of the Trustees
For the year ended 31 March 2026

The trustees have pleasure in presenting their report together with the financial statements of the charity for the year ended 31 March 2026. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2019.

Reference and Administrative Details

Registered Charity Number
SC0447223

Principal Address
Dorrator Road
Sunnyside
Camelon
Falkirk
Stirlingshire
FK1 7YW

Trustees

Mr Bill Faulds	Club President
Mr Shane Fullerton	Club Secretary
Mr Mark Crawford	Treasurer & Vice President - Club Development
Mr Kenneth Grieve	Vice President - Playing
Mr Derek Menmuir	Vice President - Social & Bar
Mr John Grant	Vice President - Operations/Maintenance
Mr Adam Sharpe	Vice President - Marketing & Communications
Mr Derek Stanners	Midi Section Convenor
Mr Mark Williamson	Mini Section Convenor
Mrs Elaine Williamson	Mini Section Convenor

Independent Examiner
Daniel I Morris
Daniel Morris Accounting Services
10 – 681 Alexandra Parade
Glasgow
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Bankers
Bank of Scotland plc
138/140 High Street
Falkirk
Stirlingshire
FK1 1NR

Structure, Governance and Management

Constitution

Falkirk Rugby Football and Sports Club, "the Club" is a Scottish Charitable Incorporated Organisation. It is governed by its constitution that was adopted on 10 December 2013. The Club was granted charitable status by OSCR on 10 March 2014.

Appointment of trustees

The executive committee are the charity's Trustees.

Membership of the executive committee is open to all members of the club except those who have been disqualified from being a charity trustee under the charities and trustee investment (Scotland) Act 2005 or are employees of the club.

At each Annual General Meeting, the members may elect any eligible member to be a charity trustee. The executive committee may, at any time, appoint any eligible member to be a charity trustee. In addition, the executive committee may at any time appoint any eligible non-member of the organisation to be a charity trustee on the basis that they have specialist experience or skills which would be of assistance to the board.

Under the constitution, there must be a minimum of 5 and not more than 15 trustees.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This year, there has been considerable efforts to minimise major financial risk to the Club. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due and active management of trade debtors and creditors balances to ensure sufficient working capital for the charity.

Objectives and Activities

Objectives and aims

Falkirk Rugby Football and Sports Club's aim is to play, promote and encourage public participation in sport, especially rugby football according to the laws approved by the Scottish Rugby Union.

The Club aims to provide sports facilities and training to improve the health and wellbeing of children and adults in Falkirk and surrounding areas.

To further develop the Club, the Trustees are again looking to grow the cash position to enable additional investment in pitches as well as improving the energy efficiency of the Clubhouse building and its roof. Given that the Club has once again not utilised its overdraft facilities in this financial year, there is good progress in this regard.

To achieve these aims, the Club will raise funds through social and other activities.

Achievement and Performance

Charitable activities

It has been another good year for our Club in so many ways. I've attempted to summarise below the most significant achievements, in no particular order.

As ever, my primary measure of success is in introducing and nurturing rugby in children and adults whilst endeavouring to put smiles on faces, Players, Coaches & Supporters. Our performance across our all our sections - Minis, Midis plus our Senior Men and particularly Senior Women bears scrutiny.

Our Seniors saw some highs and some lows. The best high, our Women, in only their 2nd season, winning their League and reaching the National Bowl Final at Murrayfield. Huge achievement and great credit to the Players & the Coaches – very well done! The Club is hugely proud to be finally putting out a competitive Women's XV, and offering local Girls a full pathway from Minis to Senior rugby. In recognition of this progress, we have applied to enter the Women's Caledonia Midlands / East Div 2 next season.

In a season of player transition our Men couldn't quite make it a fourth year in the top 3, falling to 5th place, with player unavailability particularly impacting our consistency. 1st Team availability also impacted the 2s, who similarly couldn't back up their 3rd place finish of last season. We knew it was going to be a bit of a rebuild season and so it played out. Over the season our two Men's XVs fielded 46 players, with the 1s fielding 44 of these. 27 of these 46 players, 58.7%, came through our Junior section.

Our Youth sections continue in rude health, a huge testament to our Coaches and helpers.

- Our Minis success story continues, this last season we introduced 79 new primary school kids to rugby. Our numbers increased from 184 last season to 234 kids this year - 194 boys and 40 girls, with Teams at every age grade.
- Our Midis, similarly have also enjoyed ongoing success
- Boys' numbers grew from 103 at the start of the season and ended with 137, whilst the Girls grew from 47 to 54. We also added x2 Coaches to take numbers to 27.
- Player losses over the summer hampered our U18 Girls, but the core stayed true and we're looking good for next season. As predicted, we regularly fielded Girls at U16 & 14s and an inaugural U12 saw action towards the end of the season. Our Boys competed @ U18, 16, 15, 14 & 13 – we're so close to having a 'full set' of Girls & Boys Teams.
- Our U18 Boys & U16 Boys and Girls again competed in National Leagues and finished creditably considering the company they are now keeping. All three Teams reached Caley Silver Sunday Finals, with the U16 Girls winning the Plate. Sadly, both Boys Teams were narrowly pipped in their Finals.
- Our other five Midi sides continued their progression.
- Last year we increased our School Development profile in the District as we returned to Labert High School. We now coach over 400 Boys and Girls across the 3 schools with numbers split fairly evenly across the sexes. Furthermore, we gave over 700 Primary school kids a number of 'taster sessions' before Easter as we look to strengthen player numbers across these three schools.

The SRU Pathway continues to select a number of our Players, Girls & Boys, for further development.

Finance and Facilities wise, we'll shortly be looking to galvanise and 'go again' as we look to revamp the Club roof and improve the insulation to improve the ambiance and reduce our energy bills.

Our Finances remain healthy - Our cash reserves remain over a prudent £20k. The Club, SCIO, made a small operating loss of the season, driven primarily by an increase in rising water, utility and food costs. The Bar has been getting busier and continues a reasonable surplus, supporting our playing activities and increased the dividend to the Club to £10k.

Our Sponsors continue to appear happy to continue supporting us, and again, many thanks to them for their support!

All the above would not have been possible to all our various volunteers – Coaches, Groundhogs & Parents who make it all happen. My thanks to you all and, in closing, my thanks to our excellent Board for their ongoing commitment. We're blessed to have so many conscientious and competent individuals.

My thanks to everyone who contributed.

Financial Review

Annual Performance

In comparison to the prior year, there has been a small reduction in both income and expenditure at the Club. Total receipts decreased by £21,872 (8.6%) to £231,150, while total payments fell by £39,637 (13.9%) to £246,265. The reduction in expenditure is primarily attributable to the completion of the Pavilion redevelopment and bottom pitch floodlighting works in 2024/25, after which Club Development costs fell by approximately 75% year-on-year as planned investment works concluded.

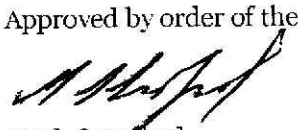
As anticipated following the completion of the development phase, grant funding decreased in the year, though direct fundraising and lottery income both grew year-on-year. Encouragingly, SRU income increased by approximately 24% to £46,211, reflecting the Club's continued strong participation levels and rugby development activity. Membership income grew by almost 13% (2025: 40%) to £44,017, demonstrating the sustained year-on-year growth of the Club's membership base and community reach.

The Club recorded a deficit of £4,835 for the year to 31 March 2026. While a deficit, this represents a significant improvement on the prior year deficit of £32,881 and reflects a year of considerable balanced activity. The Club has not required the use of its overdraft facilities during the year, and has maintained a positive cash balance, demonstrating sound financial management during a period of increased operational activity.

In the coming years, the Club will continue to focus on returning to a financial surplus, rebuilding cash reserves to support future investment in Club facilities. Key priorities include the roof renovation of the Clubhouse and other essential maintenance works, and the Trustees remain committed to ensuring a secure and sustainable financial platform for the Club.

Reserves Policy
A reserves policy has not yet been established.

Approved by order of the board of trustees on 28 May 2026 and signed on its behalf by:



Mark Crawford
Treasurer to the Board of Trustees

28 May 2026

Independent Examiner's Report

To the Trustees of Falkirk Rugby Football and Sports Club SCIO

I report in the accounts for the year ended 31 March 2026 set out in pages 8 – 13.

Respective responsibilities of the 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of 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 and to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 accounts.

Independent examiner's statement

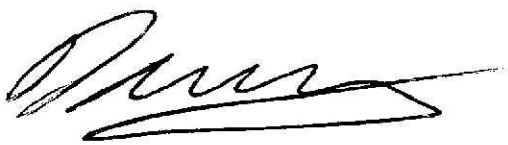
In the course of my examination, no matter has come to my attention:

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; and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

   have not been met; or

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



Daniel I Morris
Daniel Morris Accounting Services
10 – 681 Alexandra Parade
Glasgow
G31 3LN

28 May 2026

Statement of Financial Activity
For the Year Ended 31 March 2026

	Notes	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
RECEIPTS					
Donations	3	20,546	-	20,546	20,382
Grants Received	4	11,027	-	11,027	6,978
Receipts from fundraising activities	5	45,870	-	45,870	58,708
Gross receipts from other charitable activities	6	164,930	-	164,930	166,954
Total Receipts		**242,374**	-	**242,374**	**253,022**
PAYMENTS					
Expenses for fundraising activities	7	(8,160)	-	(8,160)	(7,191)
Payments relating directly to charitable activities	8	(238,740)	-	(238,740)	(278,408)
Governance costs	9	(309)	-	(309)	(303)
Total Payments		**(247,209)**	-	**(247,209)**	**(285,902)**
SURPLUS/(DEFICIT) FOR YEAR		**(4,835)**	-	**(4,835)**	**(32,881)**

Statement of Balances
As at 31 March 2026

	Notes	Unrestricted	Restricted Funds £	2026 Total £	2025 Total £
CASH FUNDS					
Cash and bank balances at start of		27,181	-	27,181	56,844
Surplus/(deficit) for year		(4,835)	-	(4,835)	(29,663)
Cash and bank balances at end of year		**22,346**	-	**22,346**	27,181
OTHER ASSETS					
Freehold Property: Bar (at cost)		52,600	-	52,600	52,600
Freehold Property: Pavilion (at cost)	10	-	35,000	35,000	35,000
Plant and machinery (at net book	11	19,650	-	19,650	22,925
Fixtures and fittings (at cost)		7,807	-	7,807	7,807
Marquee (at net book value)	11	1,573	-	1,573	2,360
Flood Lights (at net book value)	11	29,895	-	29,895	31,654
Advertising and Sponsorship		720	-	720	720
Stock - Kit		-	-	-	150
Electronic scoreboard		2,730	-	2,730	2,730
Gym Equipment (at net book value)	11	-	40,000	40,000	43,333
Outstanding membership fees		375	-	375	600
VAT refund due		311	-	311	1,045
TOTAL OTHER ASSETS		**115,662**	**75,000**	**190,662**	200,924
TOTAL ASSETS		**138,008**	**75,000**	**213,008**	228,105
LIABILITIES					
Accruals		1,363	-	1,363	3,438
Other Loans		11,000	-	11,000	11,000
TOTAL LIABILITIES		**12,363**	-	**12,363**	14,438
NET POSITION		**125,645**	**75,000**	**200,645**	213,667

The financial statements were approved by the Board of Trustees on 28 May 2026 and were signed on its behalf by:



Mark Crawford
Treasurer to the Board of Trustees
28 May 2026

Notes to the Financial Statements
For the Year Ended 31 March 2026

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared on the accruals basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). This is a change from prior year due to the Club consistently meeting the income threshold of £250,000.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remunerations, other benefits or expenses for the year ended 31 March 2026 nor for the year ended 31 March 2025.

3. DONATIONS

	2026 £	2025 £
Donations	13,105	8,076
Gift Aid	7,441	12,305
	20,546	**20,382**

4. GRANTS RECEIVED

	2026 £	2025 £
Grants Received	-	2,198
Other	11,027	4,780
	11,027	**6,978**

5. RECEIPTS FROM FUNDRAISING ACTIVITIES

	2026 £	2025 £
Fundraising	6,880	6,138
Sponsorship & Advertising	28,250	42,240
Lottery	10,740	10,330
	45,870	**58,708**

6. GROSS RECEIPTS FROM OTHER CHARITABLE ACTIVITIES

	2026 £	2025 £
Academy	85	-
Events	5,691	14,876
External Coaching & Development	11,750	7,590
Food and match day lunches	11,956	9,070
Funds from Falkirk Rugby Football & Sports Club Ltd	10,000	5,000
Funeral Teas	1,478	780
Gate Money & Programmes	4,202	4,365
International Tickets	4,181	5,968
Kit	2,589	444
Lease of Premises	455	2,247
Matched Giving	-	3,000
Membership Fees	44,017	39,097
Other	615	367
SRU	46,211	37,296
Summer Camps	8,936	8,660
Travel	1,540	14,527

VAT	11,224	13,666
	164,930	**166,953**

7. EXPENSES FOR FUNDRAISING ACTIVITIES

	2026 £	2025 £
Lottery prizes	3,100	2,600
Events	5,060	4,591
	8,160	**7,191**

8. PAYMENTS RELATING DIRECTLY TO CHARITABLE ACTIVITIES

	2026 £	2025 £
Accommodation	626	-
Academy Costs	848	-
Advertising & Sponsorship	936	2,338
Awards	1,154	1,337
Cleaners	4,072	2,032
Club Development	10,353	41,495
Development Officer Wages	32,765	32,542
Equipment & Kit costs	29,392	32,847
Insurance	6,035	5,380
International Tickets	4,181	5,968
Licences & TV	1,611	1,790
Management Fees	23,118	27,259
Wages and NIC	5,247	6,004
Other	1,054	461
Physio	11,403	8,184
Pitches	12,022	10,440
Rates, Water and Utilities	24,377	19,370
Rent (Club, Pitches & Training)	12,456	10,839

Repairs and renewals	2,483	3,215
Food Expenses	20,574	15,947
Sundries	11,115	7,123
Training	500	600
Travel	22,105	36,225
VAT	317	994
	238,740	**278,408**

9. GOVERNANCE COSTS

	2026 £	**2025** £
Accountants	309	303
	309	**303**

10. FREEHOLD & LEASED PROPERTY

Pavillion

Following a Community Asset Transfer (CAT), the Sunnyside Pavilion was purchased from Falkirk Council on 26th July 2024 for a token consideration of £1. At the time of purchase, the building was valued at £35,000.

The Development Plan saw over £800,000 of infrastructure, structural and functional investment in the Pavillion. This has created a truly valuable asset for the Club and the surrounding Community. The reinstatement value for insurance purposes has been set at £1,000,000.

As part of the transfer, there are restrictive covenants placed on the building's use. These include that it cannot be sold on for financial gain and it must continue to be used for Sporting and Community driven purposes. Based on these covenants, the Club has concluded that the property shall be held on the Statement of Balances at the valuation produced by the Council of £35,000.

Pitches

In July 2025, the existing lease of the pitches from Falkirk Council was amended to include the existing car park at the Club and an adjacent area which has since been converted into overflow parking. This increased the subjects from 10.97 acres to 11.4 acres, but there was no change to the financial terms of the lease.

11. OTHER ASSET DEPRECIATION

On the basis of Note 1 Accounting Policies, Accounting Convention, the Club accounts are prepared on an accruals basis. This is a change from the prior year. As such, depreciation is now included as an expense in the Financial Statements. Therefore, the useful life of assets held by the Club will now be captured on the Statement of Balances. This note serves to share details of assets nearing the end of its useful life.

11.1 Cost or valuation

	Plant & Machinery	Floodlights	Gym Equipment	Marquee	Total
	£	£	£	£	£
At the beginning of the year	32,750	35,171	50,000	2,360	120,281
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
At end of the year	**32,750**	**35,171**	**50,000**	**2,360**	**120,281**

11.2 Depreciation

Basis	Straight Line	Straight Line	Straight Line	Straight Line	
Useful Life (Years)	10	20	15	3	
Age	4	3	3	1	
At beginning of the year	9,825	3,517	6,667	-	-
Disposals	-	-	-	-	-
Depreciation	3,275	1,759	3,333	787	9,154
At end of the year	**13,100**	**5,276**	**10,000**	**787**	**29,162**

11.3 Net book value

At beginning of the year	32,750	35,171	50,000	2,360	120,281
At end of the year	**19,650**	**29,895**	**40,000**	**1,573**	**91,119**